



CITY OF KINSTON

NORTH CAROLINA



MANAGER'S RECOMMENDED BUDGET JULY 1, 2023-JUNE 30, 2024

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ELECTED CITY OFFICIALS



From left to right:

Councilmember Christopher J. Suggs
Councilmember Robert Swinson
Mayor Don Hardy
Mayor Pro Tem Antonio Hardy
Councilmember Felicia Solomon
Councilmember Sammy Aiken

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Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Kinston for its comprehensive annual financial report (CAFR) for the fiscal year ended June 30, 2021. The CAFR for the fiscal year ended June 30, 2022 is currently under review by the GFOA. In order to be awarded a Certificate of Achievement, a Government Unit must publish an easily readable and efficiently organized CAFR whose contents conform to program standards. This CAFR must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only.

The City is required by the North Carolina General Statutes to have an annual independent audit of its financial statements. In addition, the City is required to undergo an annual “Single Audit” in conformity with the audit requirements of Title 2 U. S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the State Single Audit Implementation Act.

The Independent Auditors’ Report for the fiscal year ended June 30, 2022 verifies that the City of Kinston received unmodified opinions for the Basic Financial Statements as well as Major Programs identified in the Single Audit. An unmodified opinion is the highest level of opinion that can be given regarding financial audits. To receive an unmodified opinion, the financial statements must present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Kinston, and the respective changes in financial position, and where applicable, cash flows thereof and the respective budgetary comparison for the General Fund in accordance with accounting principles generally accepted in the United States of America.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Kinston
North Carolina**

For the Fiscal Year Beginning

July 01, 2021

Christopher P. Morill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Kinston, North Carolina, for its Annual Budget for the fiscal year beginning July 1, 2021. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Strategic Planning Goals

Mission

The City of Kinston collaborating with the community will deliver excellent service that will protect and enhance the quality of life for its residents, businesses and visitors, and will concentrate on strategies that will enhance the livability for a diverse community in the future.

Strategic Planning Goals FY 2023-2028

The City Council embraces its' mission and ensures the policies, ordinances and budgets support the mission. The strategic goals identified below and action steps to be supported by this budget allow the City to support the desires of the community, its residents, businesses and visitors.

1. Prevention/Reduction of Violent Crime
2. Cleaner/Healthier Community
3. Housing
4. Transportation
5. Build Community Relationships

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City of Kinston

Post Office Box 339
Kinston, North Carolina 28502
Phone: 252.939.3111 Fax: 252.939.3388

DON HARDY
Mayor

RHONDA BARWICK
City Manager

JAMES P. CAULEY III
City Attorney

DEBRA THOMPSON
City Clerk

The Honorable Don Hardy, Mayor
Members of the City Council
Kinston, North Carolina

Pursuant to Section 159-11 of the North Carolina General Statutes, attached is the recommended FY 2023-2024 Budget for your consideration. The budget is balanced without increasing the property tax rate, utility rates or using fund balance. Parking fees and Planning fees have been updated. I would like to thank Department Heads and their staff for their assistance in preparing this document.

The proposed budget for all funds for FY 2023-2024 is \$117,888,927. This amount is comprised of all operating funds including the General Fund and three major Enterprise funds as shown on the chart below:

FUND	FUND NAME	MGR SUBMITTED
1100	General Fund	\$28,681,801
1110	General Fund Capital Reserve	18,762
1600	Kinston Community Center	1,567,224
2100	Community Development Fund	1,440
6100	Water Fund	11,656,695
6120	Water Fund Capital Reserve	505,500
6200	Sewer Fund	7,376,400
6220	Sewer Fund Capital Reserve	200,010
6300	Electric Fund	48,402,017
6320	Electric Fund Capital Reserve	2,086,500
6335	Electric Fund Rate Stabilization	1,807,356
6400	Environmental Services Fund	5,360,998
6500	Stormwater Fund	1,208,048
6900	Public Services Fund	2,496,487
7100	Employee Health & Insurance	795,608
7120	Health Self-Insurance Fund	3,682,300
7140	Fleet Maintenance Fund	719,686
7150	Inventory Fund	744,010
7200	Facilities & Property Management	577,785
8101	Temple Israel Perpetual Care	300
TOTAL ALL FUNDS		\$117,888,927

The recommended budget continues funding of the salary adjustments approved by Council in April 2022 to address recruitment and employee retention. As we discussed at that time Kinston's compensation for full time employees continues to fall short in many areas. In order to remain competitive, we must provide cost of living increases to our employees on a more regular basis. In keeping with this goal, the recommended budget includes a 2.5% cost of living adjustment for all full-time employees effective July 1, 2023.

Although the overall number of full-time positions remains the same due to reorganizations, this budget includes additional positions in MIS (1), Planning (2) and Police (1). In Police the new position serves as a Victim Service Specialist to improve law enforcement's awareness of mental health needs in our community. The City's recent Interlocal Agreements with Lenoir County for Buildings Inspections and Animal Control services are reflected in the recommended budget. One of the Council's Strategic Goals is to improve housing stock in our community. Working toward this goal, two building inspection positions are being reclassified to provide much needed support to the Planning Department as we pursue more housing rehabilitation programs and address deteriorating commercial properties. These positions are Planning Administrative Clerk and Housing Rehabilitation Specialist.

The proposed budget continues the return on investment to the General Fund in the amount of a \$2.3 million from the electric fund. This return on the investment to the City of Kinston from its electric system meets requirements of the Local Government Commission which govern such transfers. The Electric Fund also continues to set aside funds for Rate Stabilization and Electric Capital Reserves which funds the Electric Capital Improvements Plan. The Water and Sewer Fund budgets also set aside funds to plan for their individual CIPs.

The City continues to incur additional costs to provide Group Insurance and Retirement benefits to our employees in the coming fiscal year. The employer retirement rate increased from 12.17% to 12.91% for Non-LEO employees and increased from 13.04% to 14.04% for LEO-employees. Group insurance rates will increase and will be absorbed 100% for active employees with an increase in the City's employer share increasing from \$708 to \$735 per month. The proposed budget addresses the need for continued funding of the Health Self Insurance Fund.

Key Points:

- Road resurfacing is funded at \$200,000 and \$50,000 has been included to complete the next phase of Hardee Road Rehabilitation.
- Includes \$45,000 to pave new Section at Westview Cemetery which has active lot sales.
- Kinston Community Center's budget includes the second of 15 payments (\$10,000 each) to reimburse the Electric Fund for the slide rehabilitation project.
- Water Fund includes the second of 10 payments (\$328,319) to reimburse the Electric Fund for its share of the SmartGrid Project.

- Continues funding of temporary part-time position in City Clerk's Office.
- Queen Street annual maintenance contract can be extended for FY24 using remaining funds in the Queen Street Streetscape Project. To continue this contract beyond FY24 will require inclusion in the annual operating budget for FY25.
- Budget allows for the financing of \$440,900 in the General Fund which includes some rolling stock and the lease of 70 GETAC laptops for Police. See enclosed Capital Outlay Summary for a complete comparison of requested and recommended capital.
- Includes \$50,000 for demolition to continue our neighborhood beautification efforts.
- Includes \$414,226 representing the City's share of the new radio software purchased by Lenoir County for Kinston Police communications to the 911 emergency system.
- Includes \$95,475 for safety equipment including 10 sets of turn-out gear and replacement of vehicle extrication equipment for Kinston Fire and Rescue.

A copy of the Recommended Budget will be on file in the City Clerk's Office for public inspection as well as posted to the City's website. Our Public Hearing on the budget is scheduled for our June 6, 2023 City Council meeting.

Sincerely,



Rhonda F. Barwick
City Manager

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Budget Summary

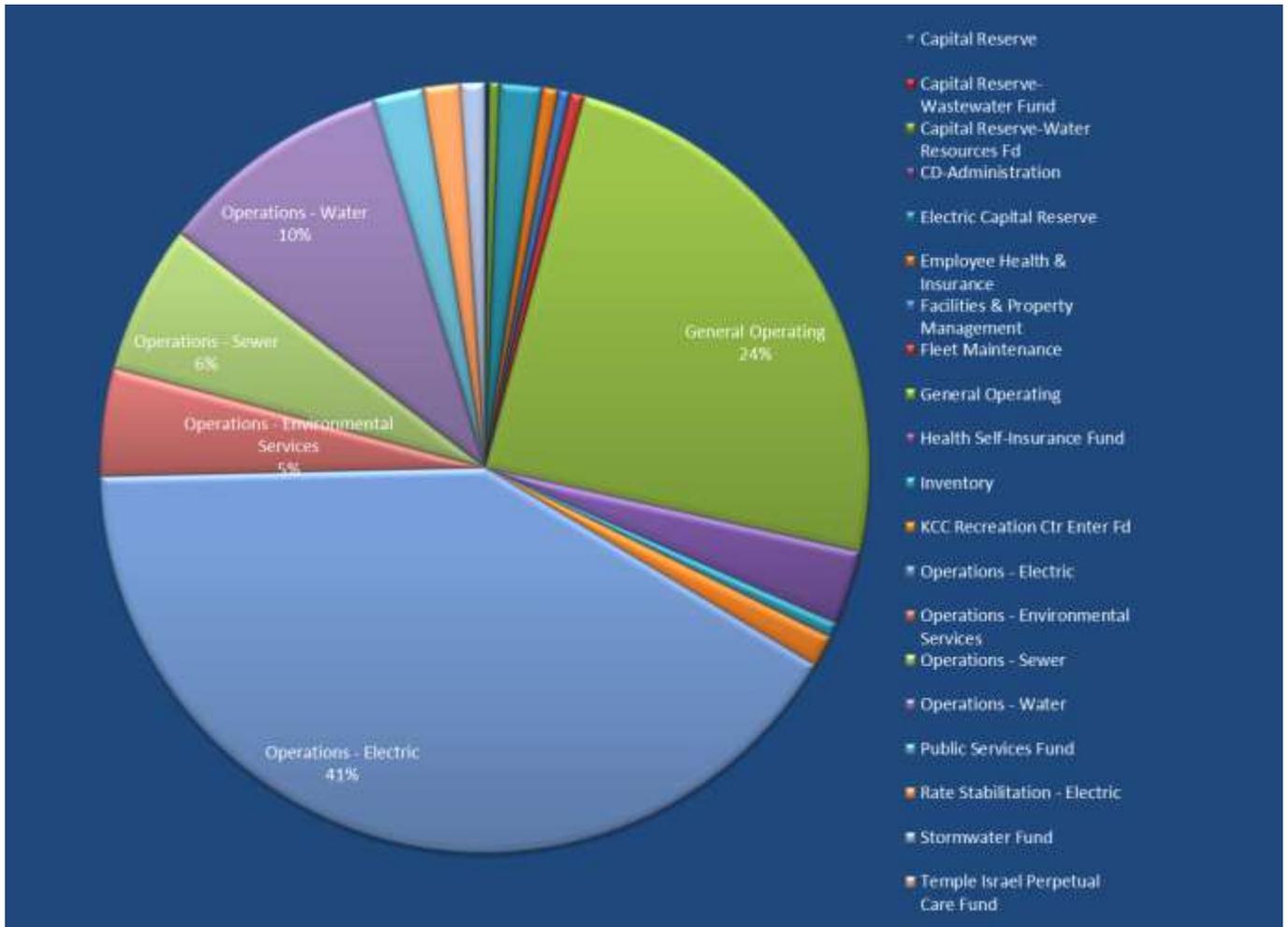
The proposed budget for all funds for FY 2023-2024 is \$117,888,927. This amount is comprised of all operating funds including the General Fund and three major Enterprise funds.

		FY23 Adopted Budget Dec 31	June 30 Estimated Actuals	FY23-FY24 Dept Request	Manager Submitted
General Fund					
1100-General Operating	Revenues	\$33,087,460	\$30,610,963	\$28,469,025	28,681,801
	Expenditures	\$33,087,460	\$27,466,521	\$29,188,380	28,681,801
	Surplus/(Deficit)	\$0	\$3,144,442	(\$719,355)	\$0
General Fund Capital Reserve					
1110-Capital Reserve	Revenues	\$10,979	\$10,843	\$18,762	\$18,762
	Expenditures	\$10,979	\$10,979	\$18,762	\$18,762
	Surplus/(Deficit)	\$0	(\$136)	\$0	\$0
Kinston Community Center Fund					
1600-KCC Recreation Ctr Enter Fd	Revenues	\$2,235,324	\$2,301,438	\$1,567,224	\$1,567,224
	Expenditures	\$2,235,324	\$2,072,193	\$1,567,225	\$1,567,224
	Surplus/(Deficit)	\$0	\$229,245	(\$1)	\$0
Community Development Fund					
2100-CD-Administration	Revenues	\$1,140	\$1,413	\$1,440	\$1,440
	Expenditures	\$1,140	\$1,413	\$1,440	\$1,440
	Surplus/(Deficit)	\$0	\$0	\$0	\$0
Water Resources Fund *					
6100-Operations - Water Resources	Revenues	\$10,504,038	\$11,009,056	\$11,627,630	\$11,656,695
	Expenditures	\$10,504,038	\$11,009,056	\$11,627,631	\$11,656,695
	Surplus/(Deficit)	\$0	\$0	(\$1)	\$0
Water Resources Capital Reserve Fund *					
6120-Capital Reserve-Water Resources Fd	Revenues	\$251,822	\$254,822	\$505,500	\$505,500
	Expenditures	\$251,822	\$254,822	\$505,500	\$505,500
	Surplus/(Deficit)	\$0	\$0	\$0	\$0
Wastewater Fund *					
6200-Operations - Sewer	Revenues	\$11,351,720	\$9,339,351	\$7,376,400	\$7,376,400
	Expenditures	\$11,351,720	\$9,339,351	\$7,376,400	\$7,376,400
	Surplus/(Deficit)	\$0	\$0	\$0	\$0
Wastewater Capital Reserve Fund *					
6220-Capital Reserve-Wastewater Fund	Revenues	\$200,010	\$200,014	\$200,010	\$200,010
	Expenditures	\$200,010	\$200,014	\$200,010	\$200,010
	Surplus/(Deficit)	\$0	\$0	\$0	\$0
Electric Fund *					
6300-Operations - Electric	Revenues	\$48,698,358	\$47,514,622	\$48,402,017	\$48,402,017
	Expenditures	\$48,698,358	\$47,514,622	\$48,402,017	\$48,402,017
	Surplus/(Deficit)	\$0	\$0	\$0	\$0
Electric Capital Reserve Fund *					
6320-Electric Capital Reserve	Revenues	\$2,860,861	\$2,971,741	\$2,086,500	\$2,086,500
	Expenditures	\$2,860,861	\$2,971,741	\$2,086,500	\$2,086,500
	Surplus/(Deficit)	\$0	\$0	\$0	\$0
Electric Rate Stabilization Reserve Fund *					
6335-Electric Rate Stabilization Reserve Fund	Revenues	\$2,400,780	\$2,423,302	\$1,986,289	\$1,807,356
	Expenditures	\$2,400,780	\$2,423,302	\$1,986,289	\$1,807,356
	Surplus/(Deficit)	\$0	\$0	\$0	\$0
Environmental Services Fund *					
6400-Operations - Environmental Services	Revenues	\$4,257,837	\$4,286,117	\$5,360,998	\$5,360,998
	Expenditures	\$4,257,837	\$4,287,650	\$5,360,998	\$5,360,998
	Surplus/(Deficit)	\$0	(\$1,533)	\$0	\$0

Budget Summary (Cont.)

		FY23 Adopted Budget Dec 31	June 30 Estimated Actuals	FY23-FY24 Dept Request	Manager Submitted
Stormwater Fund *					
6500-Stormwater Fund	Revenues	\$1,051,100	\$1,054,900	\$1,208,048	\$1,208,048
	Expenditures	\$1,051,100	\$1,054,900	\$1,208,048	\$1,208,048
	Surplus/(Deficit)	\$0	\$0	\$0	\$0
Public Services Fund					
6900-Public Services Fund	Revenues	\$2,393,301	\$2,285,348	\$2,420,013	\$2,496,487
	Expenditures	\$2,393,301	\$2,088,283	\$2,420,013	\$2,496,487
	Surplus/(Deficit)	\$0	\$197,065	\$0	\$0
Employee Health & Insurance Fund					
7100-Employee Health & Insurance	Revenues	\$792,608	\$678,496	\$768,127	\$795,608
	Expenditures	\$792,608	\$736,235	\$768,127	\$795,608
	Surplus/(Deficit)	\$0	(\$57,739)	\$0	\$0
Health Self Insurance Fund					
7120-Health Self Insurance Fund	Revenues	\$3,242,072	\$2,692,248	\$3,324,400	\$3,682,300
	Expenditures	\$3,242,072	\$3,215,745	\$3,532,300	\$3,682,300
	Surplus/(Deficit)	\$0	(\$523,497)	(\$207,900)	\$0
Fleet Maintenance Fund					
7140-Fleet Maintenance	Revenues	\$681,165	\$751,316	\$700,543	\$719,686
	Expenditures	\$681,165	\$667,826	\$700,543	\$719,686
	Surplus/(Deficit)	\$0	\$83,490	\$0	\$0
Inventory Fund					
7150-Inventory	Revenues	\$644,900	\$644,900	\$744,010	\$744,010
	Expenditures	\$644,900	\$635,723	\$744,010	\$744,010
	Surplus/(Deficit)	\$0	\$9,177	\$0	\$0
Facilities & Property Management Fund					
7200-Facilities & Property Management	Revenues	\$661,285	\$618,335	\$497,214	\$577,785
	Expenditures	\$661,285	\$618,335	\$497,214	\$577,785
	Surplus/(Deficit)	\$0	\$0	\$0	\$0
Temple Israel Perpetual Care Fund					
8101-Temple Israel Perpetual Care Fund	Revenues	\$300	\$300	\$300	\$300
	Expenditures	\$300	\$300	\$300	\$300
	Surplus/(Deficit)	\$0	\$0	\$0	\$0
TOTAL ALL FUNDS					
	Revenues	\$125,327,060	\$119,649,525	\$117,264,450	\$117,888,927
	Expenditures	\$125,327,060	\$116,569,011	\$118,191,707	\$117,888,927
	Surplus/(Deficit)	\$0	\$3,080,514	(\$927,257)	\$0

Manager Submitted FY2023-2024 All Funds % of Total



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Your Tax Dollar

For the FY23-24 Budget, Management is recommending no increase in the property tax rate of \$.77 per \$100 of assessed valuation for a total projected amount of \$10,631,000 with all categories of ad valorem revenue. The City will be realizing an estimated decrease of \$54,000 in property tax revenue. The following graphic below illustrates how each property tax dollar funds various areas of City Government within the General Fund.



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Capital Outlay

The FY 23-24, Department Requests for Capital Outlay line items for all operating funds totaled \$4,603,131 and the Manager Recommended was reduced to \$4,039,195. The requests consisted of the following:

Capital Outlay Type	Department Request	Manager Recommended
75200		
Capital Outlay -Data Processing Eq	\$697,504	\$686,829
75400		
Capital Outlay -Motor Vehicles	\$2,482,482	\$2,070,516
75990		
Capital Outlay -Other	\$418,560	\$418,560
75500		
Capital Outlay-Other Equip	\$571,471	\$571,471
75100		
Capital Outlay -Furniture/Equip.	\$85,987	\$29,492
75510		
Capital Outlay -Recreation Equipmen	\$77,800	\$30,000
75800		
Capital Outlay -Building Improvmts	\$224,327	\$187,327
75900		
Capital Outlay -Contract Labor	\$20,000	\$20,000
75960		
Capital Outlay -Distribution System	\$25,000	\$25,000
 Grand Total	 \$ 4,603,131	 \$ 4,039,195

Department Request sheets for Vehicles and Other Equipment has been included behind the detail department budget requests.

Below is the detail of the Capital Outlay by Fund:

Capital Outlay Type	Department Request	Manager Recommended
1100		
4122	\$20,000	\$20,000
4252	\$149,148	\$149,148
4253	\$79,721	\$45,000
4371	\$1,029,947	\$696,829
4372	\$47,571	\$47,571
6121	\$163,787	\$59,492
6122	\$285,104	\$193,302
6123	\$75,227	\$75,227
6124	\$54,900	\$54,900
6100		
7101	\$39,000	\$39,000
7103	\$650,500	\$650,500
6200		
7154	\$214,160	\$214,160
6300		
7202	\$506,212	\$506,212
6400		
4255	\$368,992	\$368,992
4256	\$685,414	\$685,414
6500		
7501	\$149,148	\$149,148
6900		
7301	\$19,200	\$19,200
7140		
4251	\$13,100	\$13,100
7200		
4260	\$45,000	\$45,000
7204	\$7,000	\$7,000
Grand Total	\$4,603,131	\$4,039,195

Asset Repurpose Task

Just as previous fiscal years, staff compiled a list of the vehicles/equipment to be replaced and coordinated with Department Heads and staff to view such vehicles/equipment to determine whether another department could use the vehicles/equipment. This then allows the receiving department to turn in older and worn capital for surplus rather than disposing of capital that still has good life and use for another department who may not need it in the same capacity as the disposing department. Staff is still working on the Asset Repurpose Assignment and will have final results as the final adopted budget is prepared.

Capital Outlay Detail

Fund #	Orgn	Acct #	Replacement Item	Item to be Purchased	Dept Request	Manager Recomm
1100	4122	75200		2 replacement network switches for City Hall and Public Service Complex	\$ 20,000	\$ 20,000
1100	4252	75400	REPL=2008 Sterling LT7500 Dump Truck (#504)	Equivalent Dump Truck	\$ 149,148	\$ 149,148
1100	4253	75400	REPL=Vehicle #927	Equivalent Truck	\$ 34,721	\$ -
1100	4253	75990		Paving at Westview Cemetery	\$ 45,000	\$ 45,000
1100	4371	75200		(70) Getac S410 Vehicle Laptops, (1) Motorola Records Management System, (1) Greykey Cellular Extraction System, (1) "OSCAR" 360 CSI System	\$ 677,504	\$ 666,829
1100	4371	75400	REPL=(2) K9 Replacement Veh, (3) Patrol Veh	(2) 2024 Ford PI SUV (K9), 2024 Ford PI SUV	\$ 322,433	\$ -
1100	4371	75500		(2) New Police K9's	\$ 30,000	\$ 30,000
1100	4372	75500	REPL=Extrication Equipment	Holmatro Vehicle Extrication Equipment, PPV Fan	\$ 47,571	\$ 47,571
1100	6121	75100		(2) Windows & HVAC (Mock Gym), Bleachers (Fairfield & Holloway)	\$ 85,987	\$ 29,492
1100	6121	75510		Sand & Line Fairfield Gym Floor, Complete Tennis Court and Music Park Playground Equipment	\$ 77,800	\$ 30,000
1100	6122	75400	REPL=2002 Ford F250 CC (#706) 1999 Ford F350 CC (#734)	(2) 2024 Ford F250 Crew Cab	\$ 109,604	\$ 54,802
1100	6122	75500	REPL=Wing Mower (#791), Fertilizer Spreader (#757), Front Mower	New Wing Mower, Fertilizer Spreader, and Zero Turn Mower	\$ 123,300	\$ 123,300
1100	6122	75800		New Metal Roof at Georgia K Battle Center & Bill Fay Rotary	\$ 52,200	\$ 15,200
1100	6123	75500	REPL=Front Deck Mower	Wing Mower	\$ 10,000	\$ 10,000
1100	6123	75800		Roof Exchange Meeting Room, Re-Upholster Planetarium Seating, Re-Paint Sundial & Planetarium Mural, Replace Windows at Planetarium, Paint Inside the Nature Center and Health Science Bldg	\$ 65,227	\$ 65,227
1100	6124	75800		(25) Companion Chairs for Stadium, (10) Wheelchair Accessible Picnic Tables, Replace Fencing Left Field, Replace Backstop Netting, Rebuild ADA Ramp	\$ 54,900	\$ 54,900
6100	7101	75500	REPL=Equipment #369	Equivalent John Deere Z994R Diesel Commercial Ztrak	\$ 19,000	\$ 19,000
6100	7101	75900	REPL=(2) Chemical Feed Houses	(2) Chemical Feed Houses	\$ 20,000	\$ 20,000
6100	7103	75400	REPL=Service Trucks #317 & #392	(2) 2024 Ford F350 CC 4x4's	\$ 165,000	\$ 165,000
6100	7103	75500	REPL=#3008 Rotary Cutter & #335	Rotary Cutter and Mini Excavator w/Attachments	\$ 170,000	\$ 170,000
6100	7103	75960		Galvanized and Lead Joint Water Mains	\$ 25,000	\$ 25,000
6100	7103	75990		Fittings/Pipe for Wastewater ByPass Pumps, Forrest Street L/S Bar Rake R&R, PSC L/S Upgrade	\$ 290,500	\$ 290,500
6200	7154	75400	REPL=1997 Chevrolet Dump Truck (#355)	Transfer #504 2008 Sterling LT7500 Dump Truck from Streets Div (1100-4252)	\$ 10,000	\$ 10,000
6200	7154	75500	REPL=#355 2014 Kubota w/Kubota RTV520-H w/Top & Windshield	2019 Caterpillar 938M Front End Loader	\$ 153,400	\$ 153,400
6200	7154	75990		Sludge Pumps for Belt Presses	\$ 50,760	\$ 50,760
6300	7202	75400	REPL=#200 and #209	2026 AT41M Small 41' Bucket Truck	\$ 488,012	\$ 488,012
6300	7202	75500	REPL=#2228	2024 Reel Trailer 8500	\$ 18,200	\$ 18,200
6400	4255	75400	REPL=Vehicle #404	2024 Crane Carrier Heil DuraPack (Half Pack Front End Loader)	\$ 368,992	\$ 368,992
6400	4256	75400	REPL=Vehicle #414 and #418	2024 Crane Carrier Heil DuraPack 5000 (rear loader)	\$ 685,414	\$ 685,414
6500	7501	75400	REPL=#577 Dump Truck	2024 Crane Carrier Heil DuraPack Python (side loader)	\$ 149,148	\$ 149,148
6900	7301	75990		2024 HV607 (Dbl Axle) Dump Truck	\$ 149,148	\$ 149,148
6900	7301	75990		Large Metro Message board w/hand operated winch 48"x 96" 130W Solar Panel (\$5,000 covered by Grant)	\$ 19,200	\$ 19,200
7140	4122	75990		Replace current tire changer not made for alloy/aluminum wheels or wheels smaller than 10"	\$ 13,100	\$ 13,100
7200	4260	75800		City Hall Landscaping and ADA Bathroom/Ramp	\$ 45,000	\$ 45,000
7200	7204	75500	REPL=Hoshizaki KM-650MAH Ice	Equivalent Ice Machine 700lb	\$ 7,000	\$ 7,000
Total					\$ 4,603,121	\$ 4,039,195

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Position Funding Summary by Fund & Organization

Position Funding Summary by Fund and Organization

- Presents full time employees for the City of Kinston in a single page snapshot view at a fund and organizational level. The 10 operating funds are further broken down into the broader organizational and functional areas of the City.

FUND	DEPT REQUESTED	MANAGER RECOMMENDED
1100 GENERAL		
4110-City Clerk	2	1
4111-City Council	0	0
4120-City Manager	2	2
4122-MIS	5	5
4123-MSD Dev/DK	1	1
4120-Collections	4.5	4.5
4133-Purch/Whse	3	3
4134-Accounting	7.5	7.5
4140-Human Res	2.5	2.5
4252-Streets	9	9
4253-Cemeteries	6	6
4292-Planning	5	5
4371-Police	78	76
4372-Fire	51	51
4375-Inspections	0	0
4510-Engineering*	9	9
6120-P&R Admin	3	3
6121-P&R Programs	6	6
6122-P&R Parks	16	16
6123-P&R County	5	5
6124-P&R Stadium	2	2
	217.5	214.5
1600-KINSTON COMMUNITY CTR		
6127-KCC	3	3
	3	3
6100-WATER		
7101-Production	5	5
7103-Operations	21	21
	26	26

6200-SEWER		
7154-WW Treatment	15	15
	15	15
6300-ELECTRIC		
7202-Operations	22	22
	22	22
6400-ENVIRONMENTAL SERVICES		
4254-Vectrol Control	0.5	0.5
4255-Commercial	5.5	5.5
4256-Residential	17	17
4257-Recycling	1	1
	24	24
6500-Stormwater		
7501-Stormwater	8	8
	8	8
6900-PUBLIC SERVICES		
7301-Administration	8	8
7302-Billing Cust Srvc	14	14
7303-Meter Services*	8	8
	30	30
7100 EMPLOYEE HEALTH		
4141-Emp Health	2	2
4144-Risk Mgmt	0.5	0.5
	2.5	2.5
7140-FLEET MAINT.		
4251-Fleet Mtnc	9	9
	9	9
Total Funded	357	354

- ✓ **FY23:** Finance combined several peak tellers into one full-time position. Waste Water Treatment Plant eliminated one part-time and received one full-time position. Occupational Health Nurse converted to full-time employee, currently a contract employee. Inspections moved to Lenoir County
- ✓ **FY24:** MIS 1 additional posn to address cybersecurity issues; Planning 2 reclassified posn (Rehab Specialist and Planning Admin Clerk); Building&Grounds reclass 1 PT posn to FT; Police 1 additional posn (Victim Service Specialist) 2 Animal Control Officers removed per ILA Lenoir County.
- ✓ *** indicates unfunded positions exist in total**

General Fund Revenues

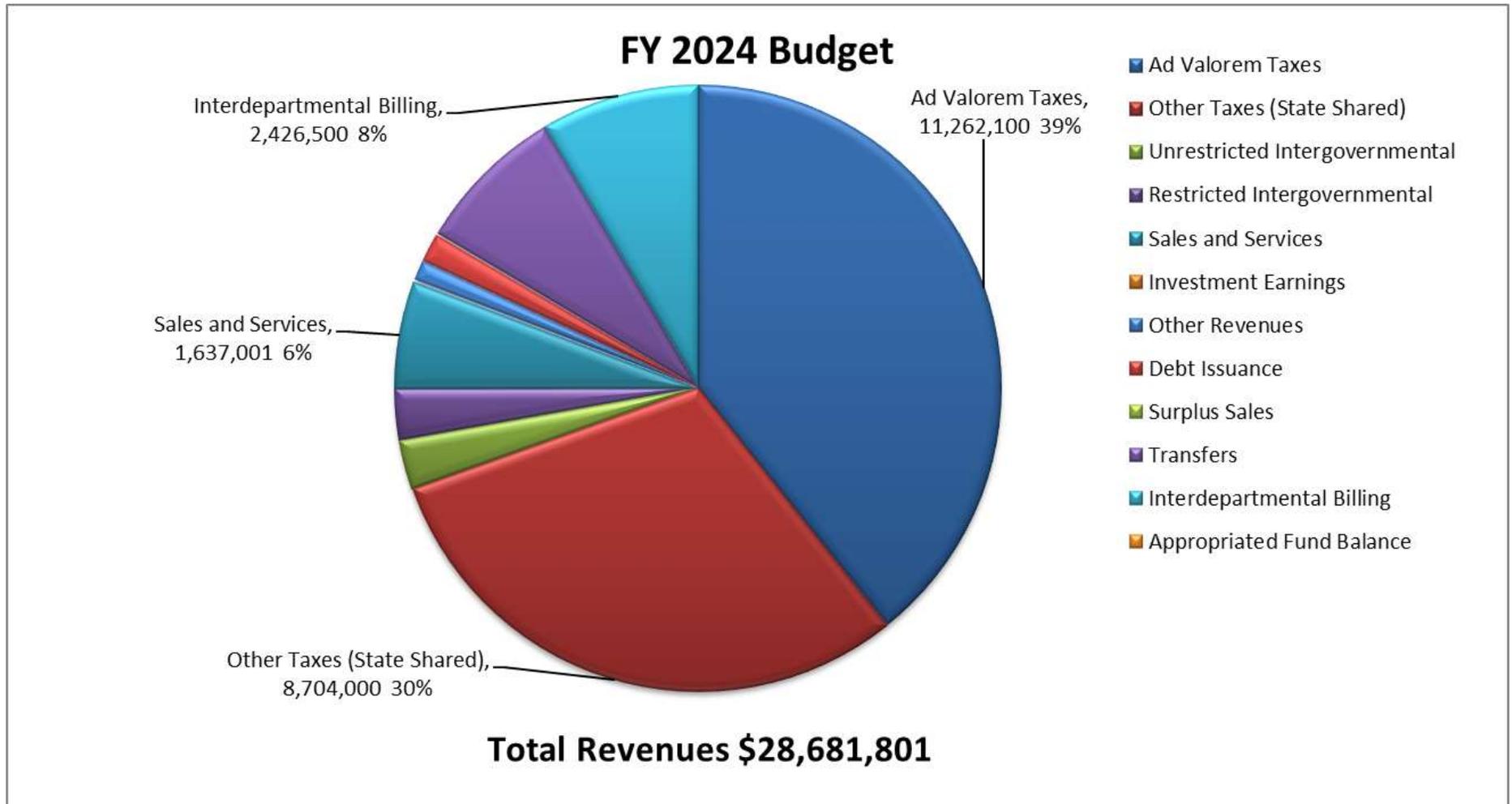
Comparison of Major Categories

Revenue Source	FY20 Actual	FY21 Actual	FY22 Actual	FY23 June 30 Est	FY23 Budget	FY23-24 Manager Recommended
Ad Valorem Taxes	\$ 10,025,472	\$ 10,575,345	\$ 11,207,176	\$ 11,356,712	\$ 11,314,050	\$ 11,262,100
Other Taxes (State Shared)	\$ 6,695,152	\$ 7,303,774	\$ 7,759,156	\$ 8,358,302	\$ 7,713,000	\$ 8,704,000
Unrestricted Intergovernmental	\$ 522,763	\$ 601,468	\$ 695,436	\$ 715,588	\$ 731,138	\$ 757,200
Restricted Intergovernmental	\$ 664,296	\$ 629,231	\$ 694,106	\$ 780,231	\$ 725,702	\$ 779,500
Sales and Services	\$ 1,617,702	\$ 1,607,090	\$ 1,762,715	\$ 1,678,994	\$ 1,596,366	\$ 1,637,001
Investment Earnings	\$ 66,697	\$ 12,805	\$ 23,709	\$ 52,413	\$ 25,000	\$ 45,000
Other Revenues	\$ 221,877	\$ 216,749	\$ 192,536	\$ 297,839	\$ 225,920	\$ 304,300
Debt Issuance	\$ 1,065,890	\$ -	\$ 95,081	\$ 940,000	\$ 940,000	\$ 440,900
Surplus Sales	\$ 40,984	\$ 35,066	\$ 7,164	\$ 14,700	\$ 25,000	\$ 25,000
Transfers	\$ 900,300	\$ 2,168,858	\$ 3,982,742	\$ 4,248,123	\$ 4,248,123	\$ 2,300,300
Interdepartmental Billing	\$ 2,006,922	\$ 2,045,404	\$ 2,078,799	\$ 2,168,061	\$ 2,168,061	\$ 2,426,500
*Appropriated Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 3,375,100	\$ -
Total Revenues	\$ 23,828,055	\$ 25,195,789	\$ 28,498,621	\$ 30,610,962	\$ 33,087,460	\$ 28,681,801

*Appropriated Fund Balance FY23 Budget is the mechanism used to appropriate the additional items approved by Council funded with the City's ARPA funds received.

General Fund Revenues

The General Fund encompasses 24% of the City's activities and services. It accounts for all financial resources not accounted for in other funds. The General Fund services the following departments: Police, Fire, Code Enforcement, Planning, Recreation, Streets, Cemeteries and Engineering. It also supports internal functions for Human Resources, Finance, Purchasing and Management Information Systems.



Property Taxes

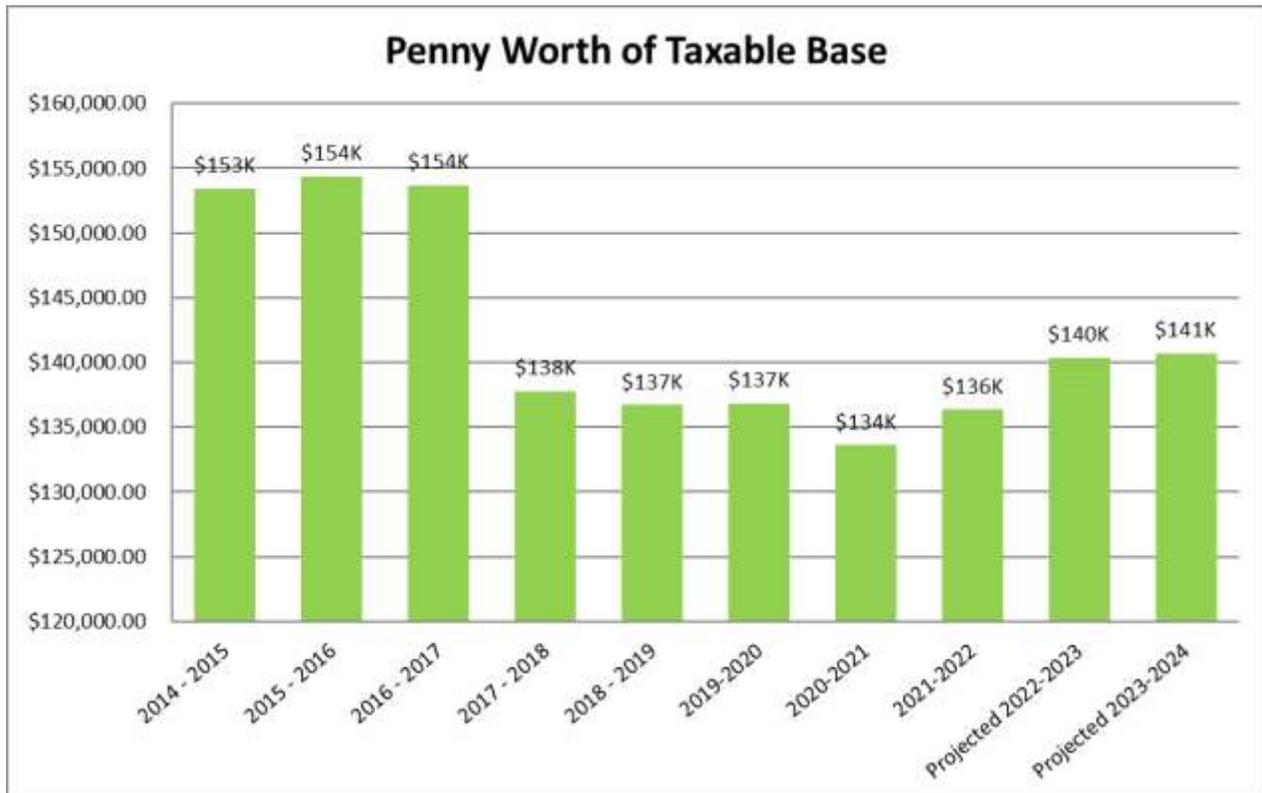
Ad Valorem property taxes are those taxes assessed and collected on real and personal property, as well as motor vehicles.

HISTORY: The property tax base for FY 2023-2024 is projected to be \$1.407 Billion. This is an increase of over \$3.1 Million more than the budgeted tax base for FY 2022-2023 of \$1.404 Billion. At a proposed tax rate of \$.77 per \$100 of assessed valuation and a collection rate of 97.82% for ad valorem taxes and 100% for motor vehicles, this equates to a projected decrease of \$54,000 in the current year property tax revenues associated with the city’s tax base.

ASSUMPTIONS: The estimated net taxable value for FY 2023-2024 is \$1.407 Billion. With a tax rate of \$.77 per \$100 of assessed valuation and a collection rate of 97.82% for ad valorem property taxes and 100.00% for motor vehicle taxes, the projected current year total property tax revenue, is \$10,622,964

The chart below includes a comparison of appraised values, tax rates and penny worth of tax.

Year	Total Tax Base	Taxable	Tax Rate	Tax Levy Calc	Penny Worth of Taxable Base	PENNY WORTH OF LEVY
2014 - 2015	\$ 1,534,321,300	\$ 15,343,213	0.66	\$ 10,126,521	\$ 153,432	\$ 101,265
2015 - 2016	\$ 1,543,314,667	\$ 15,433,147	0.66	\$ 10,185,877	\$ 154,331	\$ 101,859
2016 - 2017	\$ 1,536,846,991	\$ 15,368,470	0.66	\$ 10,143,190	\$ 153,685	\$ 101,432
2017 - 2018	\$ 1,377,663,000	\$ 13,776,630	0.70	\$ 9,643,641	\$ 137,766	\$ 96,436
2018 - 2019	\$ 1,367,000,000	\$ 13,670,000	0.70	\$ 9,569,000	\$ 136,700	\$ 95,690
2019-2020	\$ 1,368,000,000	\$ 13,680,000	0.73	\$ 9,986,400	\$ 136,800	\$ 99,864
2020-2021	\$ 1,336,000,000	\$ 13,360,000	0.73	\$ 9,752,800	\$ 133,600	\$ 97,528
2021-2022	\$ 1,363,500,000	\$ 13,635,000	0.77	\$ 10,498,950	\$ 136,350	\$ 104,990
Projected 2022-2023	\$ 1,403,750,000	\$ 14,037,500	0.77	\$ 10,808,875	\$ 140,375	\$ 108,089
Projected 2023-2024	\$ 1,406,901,236	\$ 14,069,012	0.77	\$ 10,833,140	\$ 140,690	\$ 108,331



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Other Taxes (Includes State Shared)

DESCRIPTION: Other Taxes consist of sales and use taxes (reported separately in the next section), occupancy tax, privilege licenses, telecommunications license, gross receipts tax, GTP fire tax, utility franchise tax, piped natural gas excise tax and telecommunications sale tax.

Budget and Funding Trends – Other Taxes

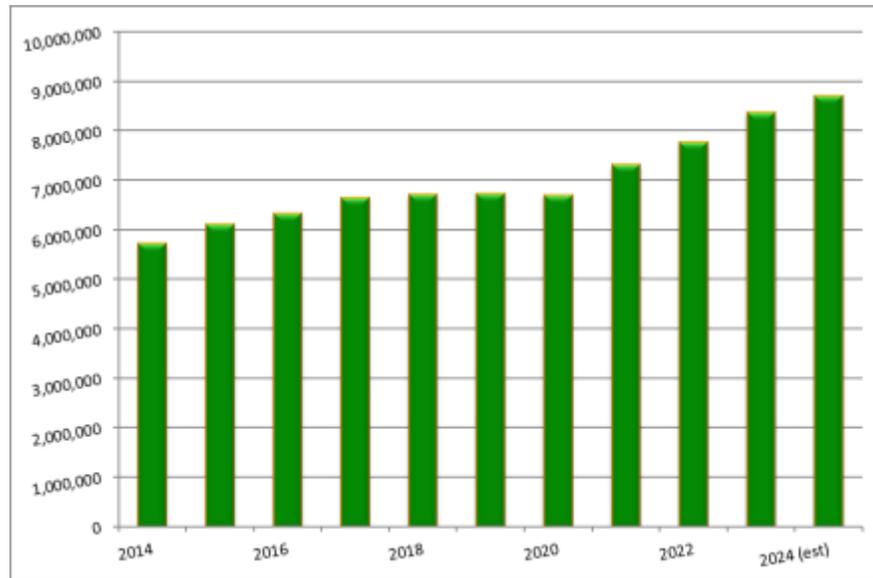
Revenue Source	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Jun 30 Est	FY23 Adopted	FY23-24 Manager Recommended
Sales Tax Revenue	\$ 4,307,319	\$ 4,907,737	\$ 5,333,476	\$ 5,820,827	\$ 5,289,000	\$ 6,187,600
Occupancy Tax	\$ 186,883	\$ 196,103	\$ 245,023	\$ 277,600	\$ 225,000	\$ 260,000
Occupancy Tax Penalties	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Privilege Licenses	\$ 1,400	\$ 2,443	\$ 2,503	\$ 2,248	\$ 2,000	\$ 2,400
Telecom License	\$ 134,511	\$ 131,158	\$ 127,940	\$ 121,927	\$ 125,000	\$ 119,000
Gross Receipts Tax Vehicles	\$ 27,774	\$ 30,294	\$ 37,649	\$ 43,798	\$ 35,000	\$ 44,000
Gross Receipts Tax Heavy Equipment	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -
GTP Fire Tax	\$ -	\$ 12	\$ 1	\$ -	\$ -	\$ -
Utility Franchise Tax	\$ 1,756,538	\$ 1,738,231	\$ 1,751,327	\$ 1,788,105	\$ 1,778,000	\$ 1,806,000
Piped Natural Gas Excise Tax	\$ 79,295	\$ 99,362	\$ 113,916	\$ 156,520	\$ 99,000	\$ 151,000
Telecommunications Sale Tax	\$ 201,432	\$ 198,434	\$ 147,321	\$ 147,277	\$ 160,000	\$ 134,000
Total Revenues	\$ 6,695,152	\$ 7,303,774	\$ 7,759,157	\$ 8,358,302	\$ 7,713,000	\$ 8,704,000

Analysis of Other Taxes Actual Dollars and Percent Growth

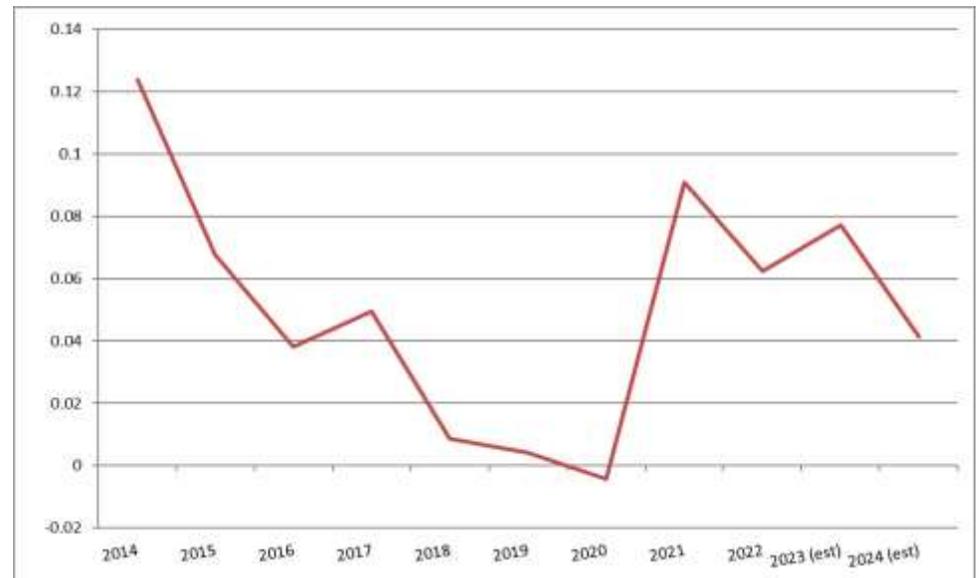
FY2014 thru FY2024

Fiscal Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 (est)	2024 (est)
ACTUAL (\$)	\$ 5,708,566	\$ 6,094,871	\$ 6,327,107	\$ 6,640,035	\$ 6,697,076	\$ 6,724,170	\$ 6,695,152	\$ 7,303,774	\$ 7,759,156	\$ 8,358,302	\$ 8,704,000
Fiscal Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 (est)	2024 (est)
ACTUAL (% Growth)	12.38%	6.77%	3.81%	4.95%	0.86%	0.40%	-0.43%	9.09%	6.23%	7.72%	4.14%

Actual



Percentage to Growth



Sales Tax Revenue

North Carolina local government sales tax revenues have continued to grow at an unprecedented rate. Stimulus checks provided directly to consumers, enhanced and extended unemployment benefits, changes in consumer behavior, rapidly rising inflation, and collections of sales taxes from online sales are major drivers in estimating the revenue received from the State of North Carolina from Sales tax based on ad valorem distributions. All 100 counties levy the Article 39, 40 and 42 local option taxes which are distributed monthly.

- Article 39 (1971) allows for a levy of 1 percent local government sales tax along with the State sales and use tax at the general State rate. All 100 counties levy the tax. The distribution of the tax is based on point of delivery. The division of the proceeds is based on one of two methods, per capita or ad valorem. Lenoir County has selected ad valorem as the method to share with its municipalities.
- Article 40 Supplemental ½ percent (1983) allows for each county to levy an additional ½ percent local option sales tax. All 100 counties levy the tax. Distribution of funds is ad valorem (based on the same formula selected under the original sales tax.)
- Article 42 Additional ½ percent (1986) allows counties to levy a second ½ percent local option sales tax. Distribution of net proceeds was originally on a per capita basis but in 2007 the General Assembly passed legislation to change the distribution to point of delivery effective October 1, 2009.
- City Hold Harmless (Article 44 Replacement) In 2007 the General Assembly passed legislation to have the State assume county Medicaid costs and eliminate the Article 44 local sales tax and raise the State tax rate. October 1, 2008 the state took over ¼ cent of that local tax and on October 1, 2009 took over the remaining ¼ cent. Because municipalities received no benefit from the state assuming Medicaid costs, the 2007 legislation provided for municipalities to be completely reimbursed for the loss of the Article 44 taxes through a City Hold Harmless payment.

Over the last couple of years, local governments, economists, and forecasters have remained puzzled that sales tax growth in North Carolina has not slowed. Consumer spending has stayed strong while inflation has grown. The North Carolina League of Municipalities is cautiously optimistic that sales tax will remain somewhat resilient pending a new catastrophic or unforeseen event such as a recession or pandemic. North Carolina remains resilient and in a position to weather economic storms compared to the U.S. as a whole.

Budget and Funding Trends – Sales Tax Revenue

Revenue Source	FY20 Actual	FY21 Actual	FY22 Actual	FY23 June 30 Est	FY23 Budget	FY23-24 Manager Recommended
Local Option - 1% (Art 39)	\$ 1,612,619	\$ 1,842,934	\$ 1,938,584	\$ 2,253,207	\$ 2,104,200	\$ 2,395,200
Local Option - 1/2 % (Art 40 42)	\$ 1,905,017	\$ 2,151,171	\$ 2,380,313	\$ 2,371,010	\$ 2,151,800	\$ 2,520,400
Hold Harmless-Local Option 1/2%	\$ 789,683	\$ 913,633	\$ 1,014,580	\$ 1,196,610	\$ 1,033,000	\$ 1,272,000
Total Revenues	\$ 4,307,319	\$ 4,907,737	\$ 5,333,476	\$ 5,820,827	\$ 5,289,000	\$ 6,187,600

Analysis of Sales Tax Actual Dollars and Percent Growth FY2014 thru FY2024 – Local Option 1%

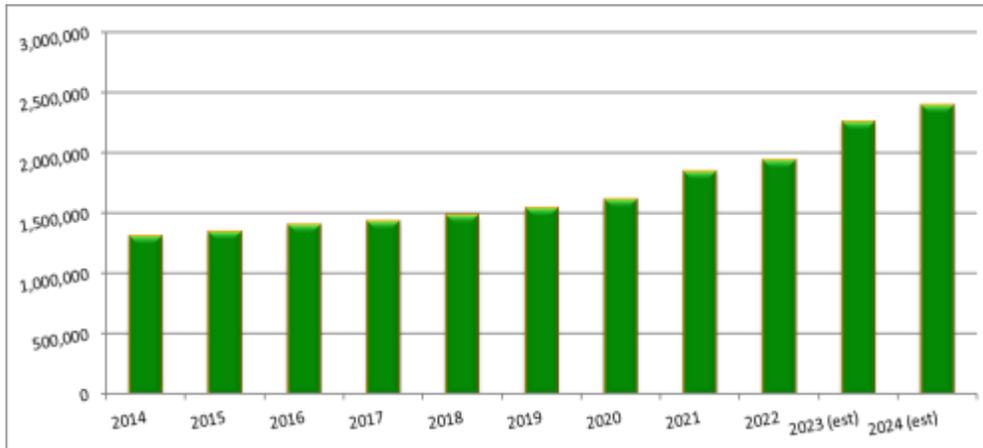
Local Option - 1% - Actual

Fiscal Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 (est)	2024 (est)
ACTUAL (\$)	\$ 1,310,017	\$ 1,345,358	\$ 1,401,098	\$ 1,429,286	\$ 1,477,594	\$ 1,536,641	\$ 1,612,619	\$ 1,842,934	\$ 1,938,584	\$ 2,253,207	\$ 2,395,200

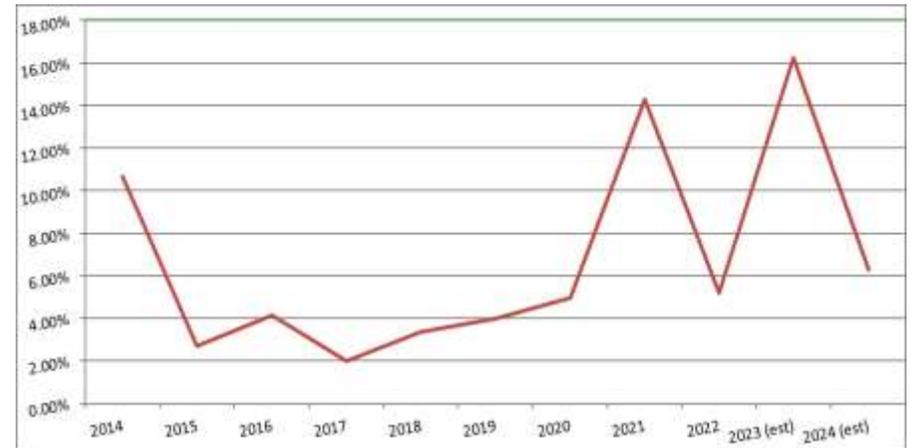
Local Option - 1% - Percentage to Growth

Fiscal Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 (est)	2024 (est)
ACTUAL (% Growth)	10.65%	2.70%	4.14%	2.01%	3.38%	4.00%	4.94%	14.28%	5.19%	16.23%	6.30%

Local Option 1%



Local Option 1% - Percentage to Growth



Analysis of Sales Tax Actual Dollars and Percent Growth FY2014 thru FY2024 – Local Option ½ %

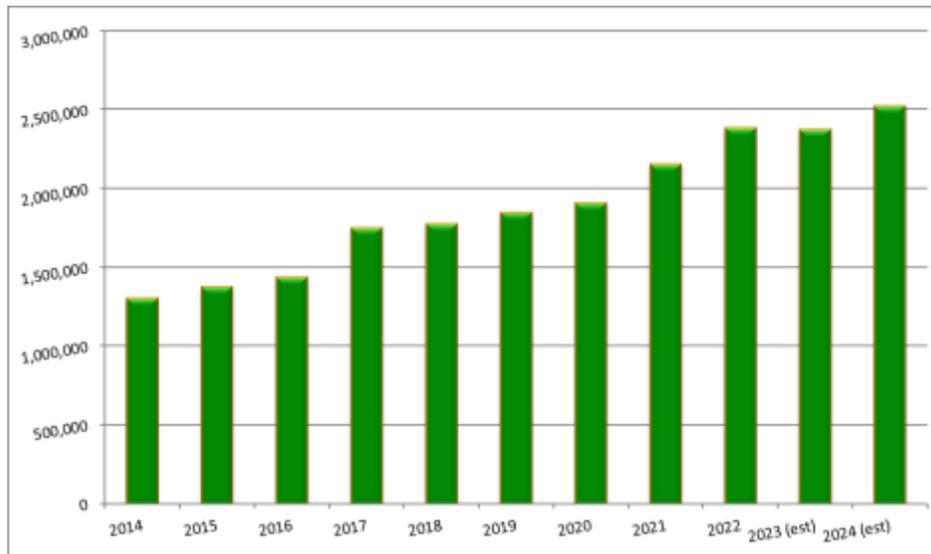
Local Option - 1/2% - Actual

Fiscal Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 (est)	2024 (est)
ACTUAL (\$)	\$ 1,299,186	\$ 1,370,503	\$ 1,435,670	\$ 1,747,113	\$ 1,770,408	\$ 1,841,571	\$ 1,905,017	\$ 2,151,171	\$ 2,380,313	\$ 2,371,010	\$ 2,520,400

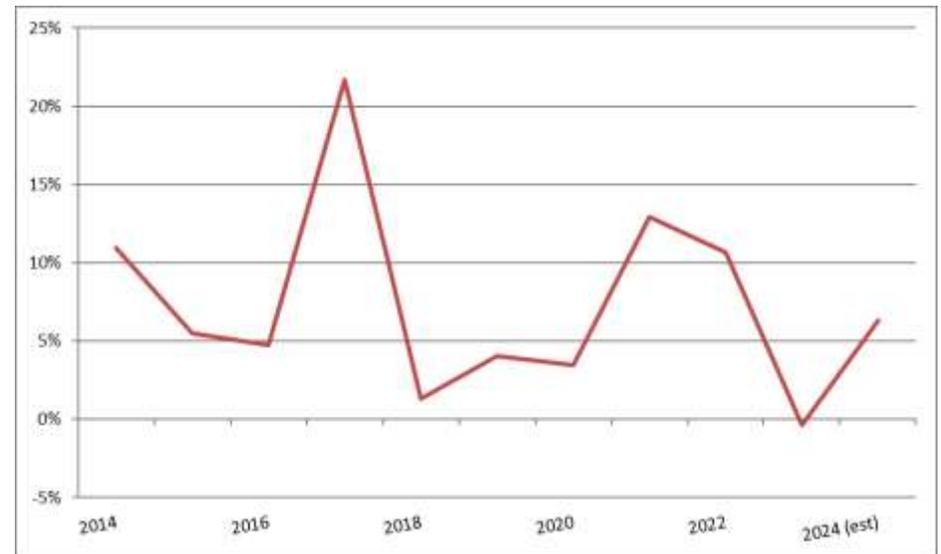
Local Option - 1/2% - Percentage to Growth

Fiscal Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 (est)	2024 (est)
ACTUAL (% Growth)	10.95%	5.49%	4.76%	21.69%	1.33%	4.02%	3.45%	12.92%	10.65%	-0.39%	6.30%

Local Option 1/2%



Local Option 1/2% - Percentage to Growth



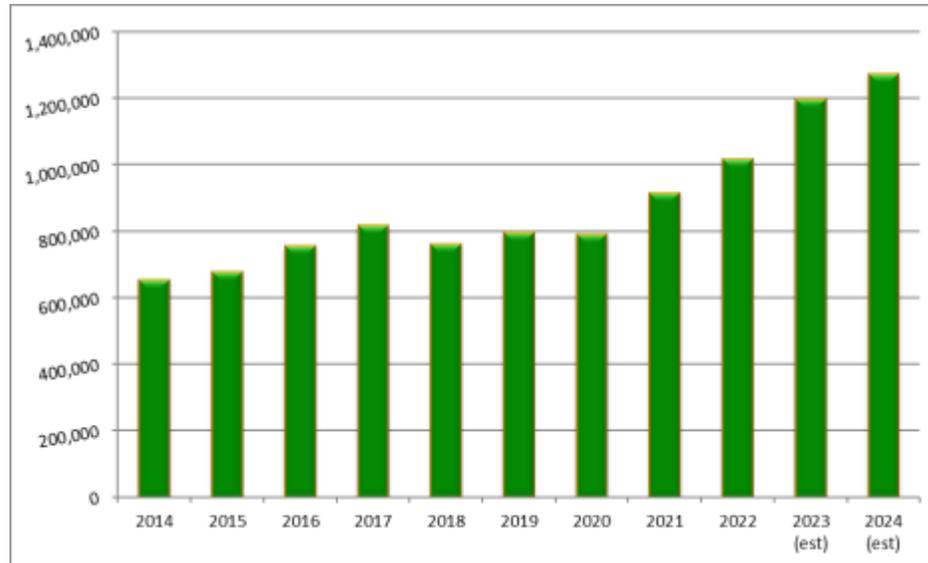
Analysis of Sales Tax Actual Dollars and Percent Growth FY2014 thru FY2024 – Hold Harmless Local Option ½ %

Hold Harmless-Local Option 1/2%

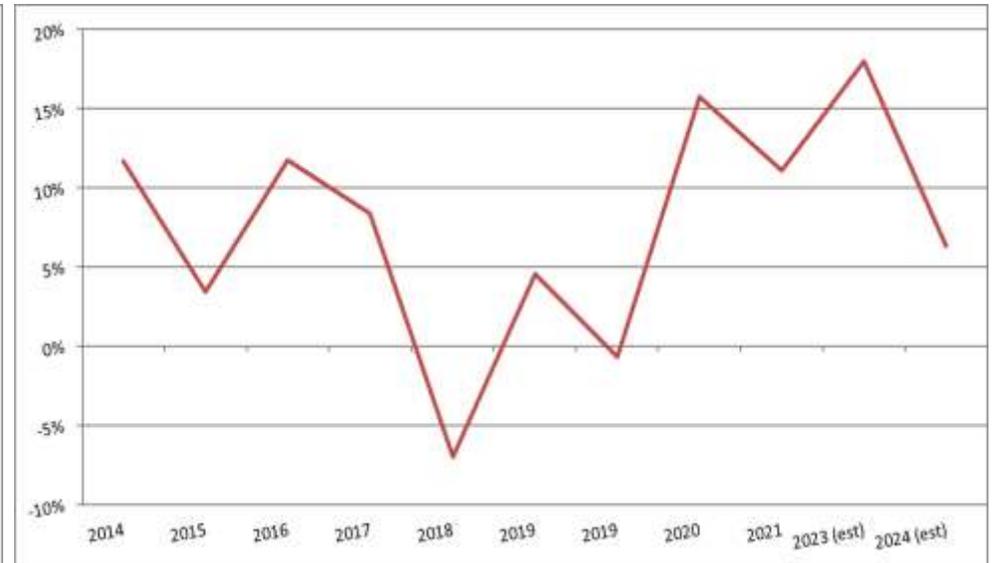
Fiscal Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 (est)	2024 (est)
ACTUAL (\$)	\$ 652,639	\$ 675,055	\$ 754,201	\$ 817,477	\$ 760,527	\$ 795,101	\$ 789,683	\$ 913,633	\$ 1,014,580	\$ 1,196,610	\$ 1,272,000

Fiscal Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 (est)	2024 (est)
ACTUAL (% Growth)	11.68%	3.43%	11.72%	8.39%	-6.97%	4.55%	-0.68%	15.70%	11.05%	17.94%	6.30%

Hold Harmless 1/2%



Hold Harmless 1/2% - Percentage to Growth



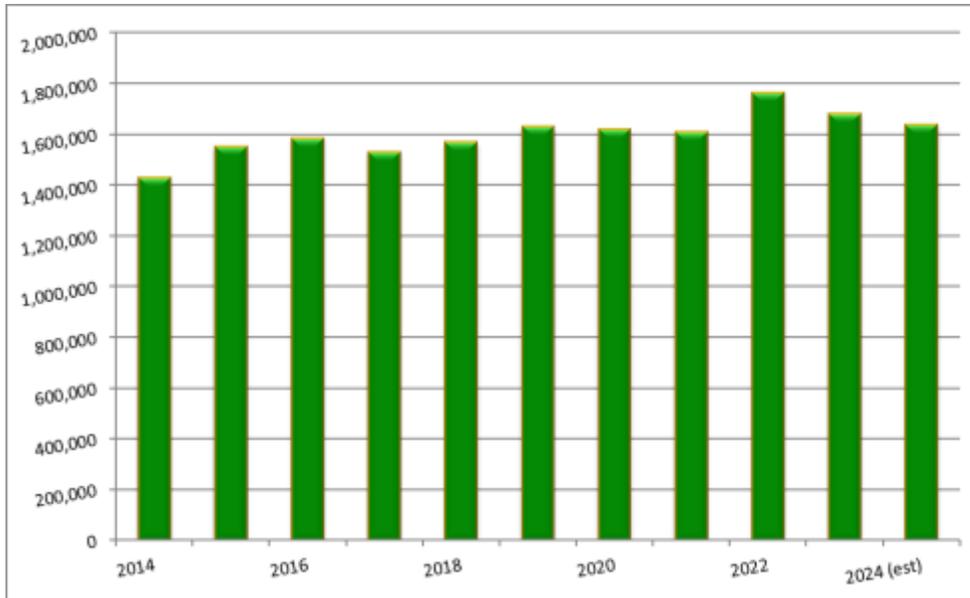
Sales, Services and Other Revenues

Revenues in the sales, services and other category encompass a wide range of local revenue sources. This category is important to the overall financial strength of the City because it includes revenue from quasi- “self-supporting”, general governmental activities such as building inspections, planning and zoning fees, police department fees and charges, engineering permit fees, cemetery lots and grave fees, recreation fees, rents and reimbursements.

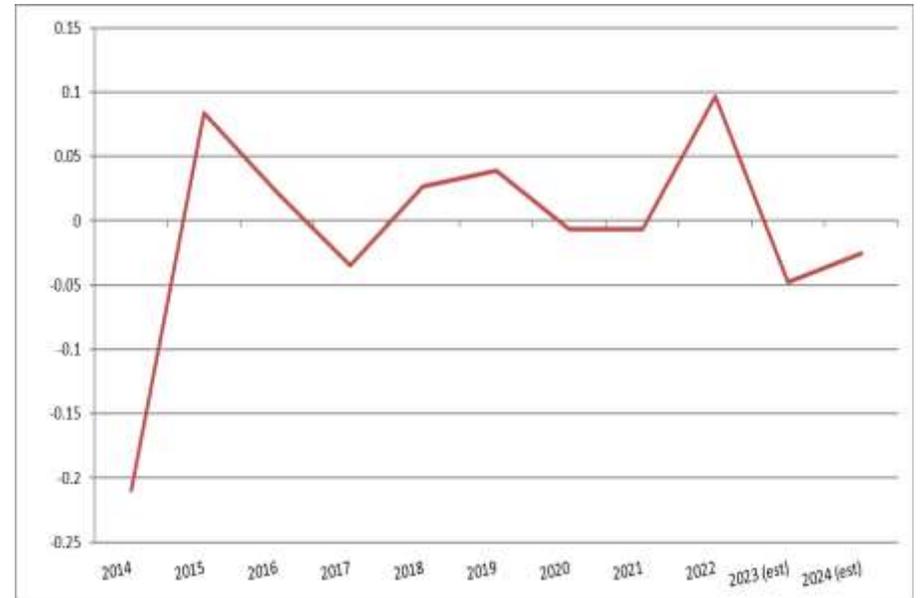
Fiscal Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 (est)	2024 (est)
ACTUAL (\$)	\$ 1,429,302	\$ 1,548,666	\$ 1,582,953	\$ 1,527,597	\$ 1,567,755	\$ 1,628,754	\$ 1,617,702	\$ 1,607,090	\$ 1,762,715	\$ 1,678,994	\$ 1,637,001

Fiscal Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 (est)	2024 (est)
ACTUAL (% Growth)	-20.93%	8.35%	2.21%	-3.50%	2.63%	3.89%	-0.68%	-0.66%	9.68%	-4.75%	-2.50%

Actual



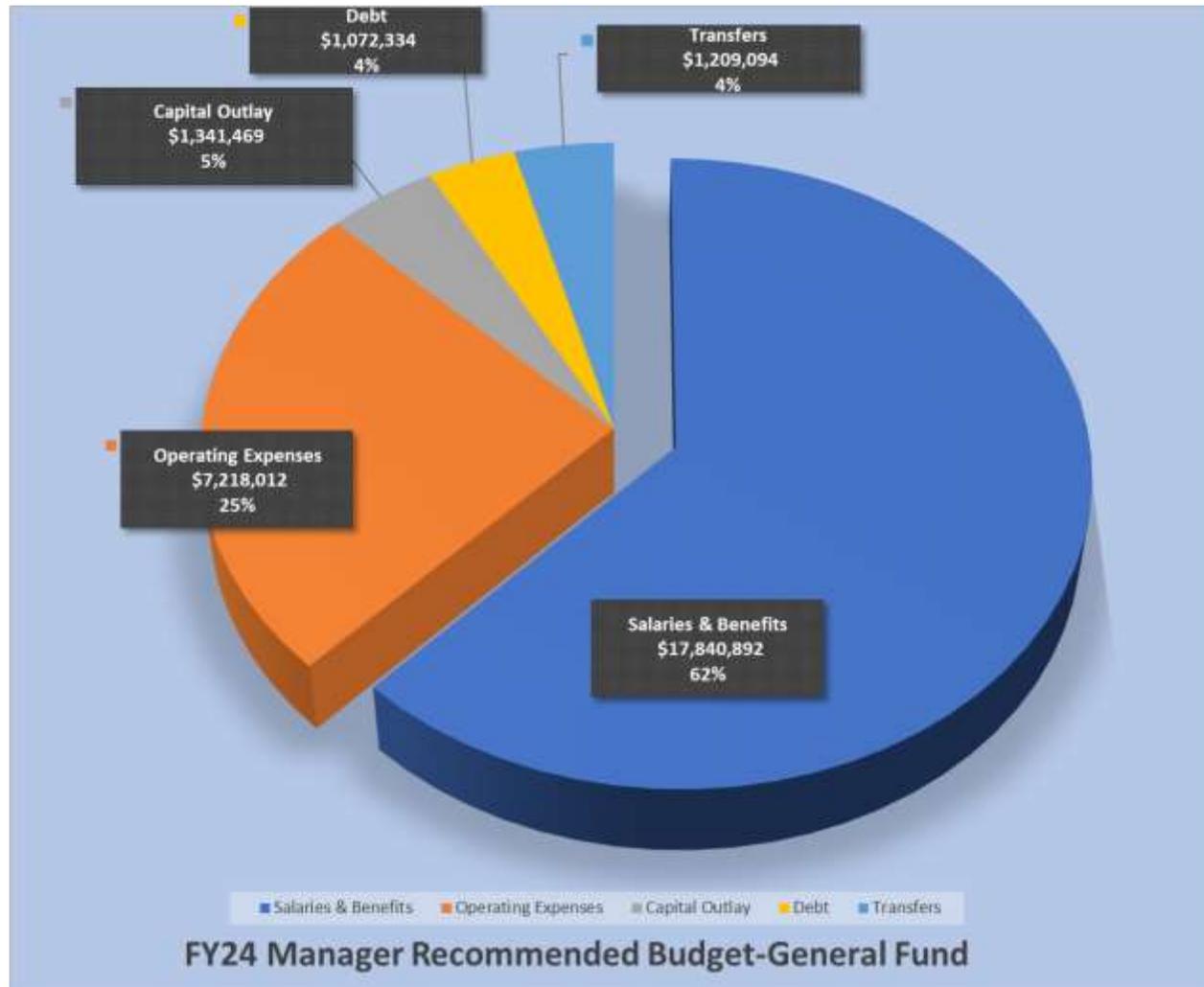
Percentage to Growth



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General Fund Expenditures

The General Fund encompasses 24% of the City's activities and services. It accounts for all financial resources not accounted for in other funds. The General Fund services the following departments: Police, Fire, Code Enforcement, Planning, Recreation, Streets, Cemeteries and Engineering. It also supports internal functions for Human Resources, Finance, Purchasing and Management Information Systems. Total General Fund Expenditures include salaries and benefits for 61% of full-time employees of the City.



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MISSION: The City Clerk serves the Mayor, City Council and the Citizens. This office provides professional, courteous, and efficient service to ensure open access to information and the legislative process to the public.

DESCRIPTION OF SERVICES:

The City Clerk is the official record keeper of City Council Meeting Minutes, Ordinances, Resolutions, cemetery records, and other public records needed for archival purposes. Provides administrative service to the Mayor and Council Members as requested. Provide services to the public, interact with businesses, and organizations.

HIGHLIGHTS FROM FY 2022-23:

1. Continue working with the software company regarding Maplewood and Cedar Grove cemeteries for online software.
2. Continued work on the website for the Clerk and Council pages to post information, calendar, and forms.

GOALS FOR FY 2023-24:

1. Continue working to provide update of ordinances online through Municode.
2. Provide online burial permit/work order completion and submission to the clerk for burials.
3. Provide online payments for purchase of cemetery spaces and opening and closing fees.
4. Add Clerk and Council related information to website i.e. forms, calendar.

FUND: General Operating Fund 1100 **FISCAL YEAR 2023-2024**
ORG: City Clerk 4110
PROGRAM: General Government 100

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
61210	Salaries - Regular	58,467	61,872	64,195	63,663	95,120	48.17%	66,486
61251	Salaries - Merit/Bonus	-	2,500	-	-	0	~	0
61260	Salaries-Temp/Part-time	-	84	12,000	15,915	0	-100.00%	12,000
61270	Salaries - Longevity	1,451	1,829	1,921	1,921	1,931	0.52%	1,979
Total Personal Services		59,918	66,285	78,116	81,499	97,051	24.24%	80,465
61810	Social Security Contribution	4,560	5,080	6,000	6,237	7,500	25.00%	6,200
61820	Retirement Contribution	6,142	7,571	8,100	7,843	11,900	46.91%	8,900
61825	Supplemental RET. (401K)	877	929	1,000	955	1,500	50.00%	1,000
61830	Group Insurance Contribution	8,243	7,900	8,496	8,120	16,560	94.92%	8,820
61832	Group Term Insurance	246	244	400	210	500	25.00%	400
61853	Workers Compensation Premiums	1,300	1,300	2,461	2,845	2,461	0.00%	700
61871	Wellness Benefit	480	480	480	480	960	100.00%	480
Total Fringe Benefits		21,847	23,503	26,937	26,690	41,381	53.62%	26,500
72600	Office Supplies & Materials	857	1,180	1,300	918	1,300	0.00%	1,300
72910	Data Processing Supplies	66	152	400	349	400	0.00%	400
72990	Miscellaneous Supplies	-	20	-	-	0	~	0
73110	Meeting & Travel	100	1,409	3,680	1,787	4,000	8.70%	4,000
73200	Telephone Service	1	24	100	12	100	0.00%	100
73392	Bank Card Collection Fee	-	-	4,000	-	4,000	0.00%	4,000
73410	Printing Costs	184	-	300	50	300	0.00%	300
73420	Reproduction Cost	216	-	-	-	0	~	0
73950	Training and Employee Development	1,127	1,080	1,625	725	1,625	0.00%	1,625
74220	Data Processing Services	350	3,600	15,700	5,616	6,700	-57.32%	6,700
74500	Insurance	1,311	1,350	1,445	1,445	1,445	-0.03%	1,445
74910	Dues & Subscription	295	499	400	350	400	0.00%	400
Total Operating Expenses		4,507	9,314	28,950	11,251	20,270	-29.98%	20,270
Total Capital Outlay		-	-	-	-	0	~	0
Total Budget		86,272	99,101	134,003	119,440	158,701	18.43%	127,235

JUSTIFICATION SHEET

FISCAL YEAR 2023-2024

FUND: 1100

ORG: 4110

			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - Regular		95,120	66,486
61260	Salaries-Temp/Part-time		0	12,000
61270	Salaries - Longevity		1,931	1,979
Total Personal Services			97,051	80,465
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	7,500	6,200
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	11,900	8,900
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	1,500	1,000
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	16,560	8,820
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	500	400
61853	Workers Compensation Premiums	Sum of Salaries-Regular and Salaries Temp/PartTime per \$100 of Salary times WC rate	2,461	700
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate	960	480
Total Fringe Benefits			41,381	26,500
72600	Office Supplies & Materials	Provide copy paper for office suite (lobby copier) and clerk's office; archive paper, pens, clips, staples, folders, and other office supplies as needed.	1,300	1,300

JUSTIFICATION SHEET

FISCAL YEAR 2023-2024

FUND: 1100

ORG: 4110

72910	Data Processing Supplies	Toner for City Clerk's office printer and color printer in lobby.	400	400
73110	Meeting & Travel	SEE JUSTIFICATION TAB: MEETING & TRAVEL	4,000	4,000
73200	Telephone Service	Service for: 252-939-3115	100	100
73392	Bank Card Collection Fee	Forte rates and fees determined by Donna Goodson for Point of Sale service for cemetery fees and grave purchases since FY 2021-2022.	4,000	4,000
73410	Printing Costs	Provide burial permits, cemetery deed books, letterhead, and business cards.	300	300
73950	Training and Employee Development	SEE JUSTIFICATION TAB: TRAINING & EMPLOYEE DEVELOPMENT	1,625	1,625
74220	Data Processing Services	SEE JUSTIFICATION TAB: DATA PROCESSING SERVICES	6,700	6,700
74500	Insurance	PROVIDED BY HR	1,445	1,445
74910	Dues & Subscription	IIMC and NCAMC	400	400
Total Operating Expenses			20,270	20,270
Total Capital Outlay			0	0
Total Budget			158,701	127,235

JUSTIFICATION SUPPORTING SCHEDULES

FISCAL YEAR 2023-2024

FUND: 1100

ORG: 4110

ACCOUNT:	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED
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73110	Meeting & Travel		
	Annual Summer Academy		
	HOTEL COST	800	800
	MEAL COST	200	200
	MILEAGE	200	200
	Master Municipal Clerks Academy		
	HOTEL COST	600	600
	MEAL COST	180	180
	MILEAGE	200	200
	Spring Regional School		
	HOTEL COST	300	300
	MEALS	130	130
	MILEAGE	200	200
	Annual Region III Meeting		
	HOTEL COST	600	600
	MEALS	150	150
	MILEAGE	200	200
	Unannounced Workshops		
	MEALS	90	90
	MILEAGE	150	150
Total 73110	Meeting & Travel	\$ 4,000	\$ 4,000

JUSTIFICATION SUPPORTING SCHEDULES		FISCAL YEAR 2023-2024	
FUND:	1100		
ORG:	4110		
ACCOUNT:	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

73950	Training and Employee Development		
	Annual Summer Academy	\$ 350	\$ 350
	Master Municipal Clerks Academy	350	350
	Spring Regional School	175	175
	Annual Region III Meeting	350	350
	Unannounced Workshops and Day Classes	400	400
Total 73950	Training and Employee Development	\$ 1,625	\$ 1,625

74220	Data Processing Services		
	Municode		
	Admin Support Fee	350	350
	Online Code Hosting	950	950
	Estimate to Update Ordinances	2,500	2,500
	Ramaker		
	Annual Maintenance	1,700	1,700
	CIMS Burial Search	1,200	1,200
Total 74220	Data Processing Services	\$ 6,700	\$ 6,700

***MISSION:** The City of Kinston collaborating with the community will deliver excellent service that will protect and enhance the quality of life for its residents, businesses and visitors, and will concentrate on strategies that will enhance the livability for a diverse community in the future.*

DESCRIPTION OF SERVICES:

The Mayor and City Council are duly elected representatives of the City of Kinston. The City Council holds semi-monthly meetings to review, discuss and vote on items such as awarding contracts, adopting city ordinances (laws), and approving the annual budget to name a few. The City Council strives to provide a safe and welcoming community.

HIGHLIGHTS FROM FY 2022-23:

1. Established the Mayor's Crime/Intervention Task Force.
2. Adopted appropriations to assist in updating the City's infrastructure, utilities, and transportation.
3. Authorize the City Manager to hire the Public Information Officer position within the City Manager's Office.
4. Continued to maintain a consistent level of essential services provided to our residents and businesses with a focus on fiscally responsible spending of resources.

GOALS FOR FY 2023-24:

1. Maintain a consistent level of essential services provided to our residents and businesses with a focus on fiscally responsible spending of resources.
2. Provide consistent updates to City infrastructure, utilities, and transportation.
3. Continue to seek an increase in economic development and investment in the community.
4. Pursue building community relationships.
5. Provide a cleaner/healthier community.
6. Work to provide city-wide transportation.
7. Work to provide affordable housing.

FUND: General Operating Fund 1100
 ORG: City Council 4111
 PROGRAM: General Government 100

FISCAL YEAR 2023 - 24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
61290	Salaries - Board Member	39,153	39,097	56,088	55,109	56,088	0.00%	56,088
61291	Board Member Allowance	13,047	13,103	17,712	18,006	17,712	0.00%	17,712
Total Personal Services		52,200	52,200	73,800	73,115	73,800	0.00%	73,800
61810	Social Security Contribution	3,993	3,993	5,400	5,646	5,700	5.56%	5,700
61853	Workers Compensation Premiums	-	-	100	100	100	0.00%	700
Total Fringe Benefits		3,993	3,993	5,500	5,746	5,800	5.45%	6,400
71990	Professional Service - Other	11,582	24,627	2,450	2,450	0	-100.00%	0
72600	Office Supplies & Materials	1,669	493	600	373	600	0.00%	600
72601	Office Equipment	-	-	-	-	7,500	~	7,500
72910	Data Processing Supplies	-	760	-	-	0	~	0
72990	Miscellaneous Supplies	390	648	500	350	500	0.00%	500
73110	Meeting & Travel	3,595	17,372	27,505	27,505	35,000	27.25%	35,000
73220	Cellular Telephone Service	1,446	1,326	1,400	1,200	1,400	0.00%	1,400
73410	Printing Costs	-	144	300	300	300	0.00%	300
73420	Reproduction Cost	110	-	-	-	0	~	0
73510	Building Repair & Maintenance	10,530	-	-	-	0	~	0
73950	Training and Employee Development	853	4,769	9,510	8,500	14,000	47.21%	14,000
74220	Data Processing Services	8,627	-	-	0	0	~	0
74500	Insurance	42,974	53,500	57,245	57,245	57,245	0.00%	57,245
74910	Dues & Subscription	24,361	24,006	23,254	24,104	23,345	0.39%	23,345
74920	Claims and Adjustments	850,000	-	-	-	0		0
76300	Development of City	2,328	5,539	3,000	3,000	3,000	0.00%	3,000
76390	Election Expense	-	24,896	-	-	27,000	~	27,000
Total Operating Expenses		958,465	158,080	125,764	125,027	169,890	35.09%	169,890
Total Budget		1,014,658	214,273	205,064	203,888	249,490	21.66%	250,090

JUSTIFICATION SHEET

FISCAL YEAR 2023 - 24

FUND: 1100

ORG: 4111

			DEPT REQ	MANAGER SUBMITTED
61290	Salaries - Board Member	Mayor Hardy, Mayor Pro Tem A. Hardy, Councilmembers Aiken, Solomon, Suggs, and Swinson	56,088	56,088
61291	Board Member Allowance		17,712	17,712
Total Personal Services			73,800	73,800
61810	Social Security Contribution	sum of accounts 61210 through 61291 times Social Security Rate	5,700	5,700
61853	Workers Compensation Premiums		100	700
Total Fringe Benefits			5,800	6,400
72600	Office Supplies & Materials	Folders, Binders, Forms, Pens, & Tablets.	600	600
72601	Office Equipment	Chairs for Council Members in Council Chambers	7,500	7,500
72990	Miscellaneous Supplies	Promotional and/or Give-away Items.	500	500
73110	Meeting & Travel	See Justification Schedule Attached	35,000	35,000
73220	Cellular Telephone Service	Mayor's Cellular Phone @ \$117.00/month X 12 months.	1,400	1,400
73410	Printing Costs	Business Cards - Mayor and Council Members as needed.	300	300
73950	Training and Employee Development	See Justification Schedule Attached	14,000	14,000
74500	Insurance	Interlocal Risk Financing Fund of NC	57,245	57,245
74910	Dues & Subscription	See Justification Schedule Attached	23,345	23,345
76300	Development of City	Special Events (BB-Q- Festival) and Community Events	3,000	3,000
76390	Election Expense	Every other year	27,000	27,000
Total Operating Expenses			169,890	169,890
Total Budget			249,490	250,090

JUSTIFICATION SUPPORTING SCHEDULES	FISCAL YEAR 2023 - 24
FUND: 1100	
ORG: 4111	

ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED	ADOPTED
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73110	Meeting & Travel			
	Don Hardy	\$ 10,000	\$ 10,000	
	Sammy Aiken	5,000	5,000	
	Antonio Hardy	5,000	5,000	
	Felicia Solomon	5,000	5,000	
	Chris J. Suggs	5,000	5,000	
	Robert Swinson	5,000	5,000	
	Per the Mayor the above allocations were entered.			
Total 73110	Meeting & Travel	\$ 35,000	\$ 35,000	

73950	Training and Employee Development			
	Don Hardy	\$ 4,000	\$ 4,000	
	Sammy Aiken	2,000	2,000	
	Antonio Hardy	2,000	2,000	
	Felicia Solomon	2,000	2,000	
	Chris J. Suggs	2,000	2,000	
	Robert Swinson	2,000	2,000	
	Per the Mayor the above allocations were entered.			
Total 73950	Training and Employee Development	\$ 14,000	\$ 14,000	

JUSTIFICATION SUPPORTING SCHEDULES

FISCAL YEAR 2023 - 24

FUND: 1100

ORG: 4111

ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED	ADOPTED
74910	Dues & Subscription			
	AA Mayors Assoc.	\$ 1,000	\$ 1,000	
	US Conference of Mayors	1,992	1,992	
	National League of Cities	2,004	2,004	
	NC League if Municipalities	17,700	17,700	
	Lenoir County Committee of 100	200	200	
	NC Mayors Assoc	300	300	
	NC BEMO	65	65	
	Vimeo	84	84	
Total 74910	Dues & Subscription	\$ 23,345	\$ 23,345	

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***MISSION:** Directs the employees toward the accomplishments and implementation of policies set forth by the City Council. The Manager provides information to the City Council so all actions may be in the best interest of the citizens and assists the Council in considering policy issues and goal setting priorities.*

DESCRIPTION OF SERVICES:

1. Ensure that local, state and federal laws and regulations are implemented.
2. Implement strategic plan and policies set forth by the City Council
3. Responsible for the day-to-day activities of the city.
4. Ensure all operations and projects are operational, efficient and sustainable

HIGHLIGHTS FROM FY 2022-23

1. Implementation of new pay scale for employee retention.
2. Worked with Council to develop Strategic Planning Goals and deliverable Action Steps.
3. Continued to revise Administrative Policies to provide more uniformity in administrative and personnel related items.
4. Filled three (3) key Department Head and (1) Executive Assistant positions.
5. Combined City Building Inspections with Lenoir County through an Interlocal Agreement adopted by Council.

GOALS FOR FY 2023-24

1. Continue to review processes and activities to reduce costs where possible.
2. Continue to pursue the Strategic Goals identified by City Council.
3. Continue efforts to build financially healthy funds while maintaining stabilized rates to customers.

FUND: General Operating Fund 1100
 ORG: City Manager 4120
 PROGRAM: General Government 100

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
61210	Salaries - Regular	257,032	215,050	229,450	187,501	204,901	-10.70%	209,996
61230	Salaries - Vacation Payout/Other	0	18,512	2,500	0	2,500	0.00%	2,563
61260	Salaries-Temp/Part-time	-	-	-	6,414	40,278	~	40,278
61270	Salaries - Longevity	2,625	4,572	3,505	5,735	6,248	78.25%	6,404
Total Personal Services		259,657	243,164	235,455	199,650	253,926	7.84%	259,240
61810	Social Security Contribution	19,607	17,980	18,100	15,593	19,500	7.73%	19,900
61820	Retirement Contribution	26,629	27,976	28,700	23,109	26,100	-9.06%	28,300
61825	Supplemental RET. (401K)	8,478	3,766	3,500	4,266	3,200	-8.57%	3,200
61830	Group Insurance Contribution	24,723	19,644	25,488	13,524	16,560	-35.03%	17,640
61832	Group Term Insurance	1,073	854	1,200	615	1,100	-8.33%	1,100
61853	Workers Compensation Premiums	1,700	1,700	2,890	2,890	2,890	0.00%	2,100
61870	Allowances	6,500	1,022	8,000	22,065	8,000	0.00%	8,000
61871	Wellness Benefit	1,440	1,790	1,440	960	960	-33.33%	960
61873	Allowance-Cell Phone Reimb	724	47	720	180	720	0.00%	720
Total Fringe Benefits		90,875	74,779	90,038	83,202	79,030	-12.23%	81,920
71920	Professional Services - Legal	142,249	153,710	170,000	170,000	195,000	14.71%	195,000
71990	Professional Services - Other	-	-	25,000	23,700	0	-100.00%	0
72600	Office Supplies & Materials	1,534	2,198	2,000	2,000	2,000	0.00%	2,000
72601	Office Equipment	2,692	-	3,000	2,585	3,000	0.00%	3,000
72910	Data Processing Supplies	231	498	1,000	1,000	1,000	0.00%	1,000
73110	Meeting & Travel	1,040	4,564	25,000	12,000	25,000	0.00%	25,000
73120	Tuition/Education Reimbursements	-	999	1,000	-	1,000	0.00%	1,000
73200	Telephone Service	40	14	900	106	300	-66.67%	300
73210	Long Distance Telephone Service	-	-	150	150	150	0.00%	150
73420	Reproduction Cost	-	127	400	200	400	0.00%	400
73510	Building Repair & Maintenance	-	285	5,876	4,876	1,000	-82.98%	1,000
73700	Advertising	280	377	500	300	500	0.00%	500
73950	Training & Employee Development	3,466	571	12,700	4,000	12,700	0.00%	12,700

FUND: General Operating Fund 1100
 ORG: City Manager 4120
 PROGRAM: General Government 100

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
74500	Insurance	2,423	2,423	2,600	2,600	2,600	0.00%	2,600
74910	Dues & Subscription	6,489	4,821	10,000	6,015	10,000	0.00%	10,000
76300	Development of City	1,262	352	4,500	10,000	10,000	122.22%	10,000
Total Operating Expenses		161,707	170,936	264,626	239,532	264,650	0.01%	264,650
Total Budget		512,239	488,879	590,119	522,384	597,606	1.27%	605,810

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 1100

ORG: 4120

			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - Regular	Salary for City Manager and Administrative Manager as per salary sheet	204,901	209,996
61230	Salaries - Vacation Payout/Other	Based on historical needs	2,500	2,563
61260	Salaries-Temp/Part-time		40,278	40,278
61270	Salaries - Longevity		6,248	6,404
Total Personal Services			253,926	259,240
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	19,500	19,900
61820	Retirement Contribution	sum of accounts 61210 through 61251 times LGERS rate	26,100	28,300
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	3,200	3,200
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	16,560	17,640
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	1,100	1,100
61853	Workers Compensation Premiums	Sum of Salaries-Regular and Salaries Temp/PartTime per \$100 of Salary times WC rate	2,890	2,100
61870	Allowances	Car Allowances - City Manager	8,000	8,000
61871	Wellness Benefit	2 full time employees x \$408 = \$960.00	960	960
61873	Allowance-Cell Phone Reimb	Vacant - City Manager \$60 x 2 = \$720	720	720
Total Fringe Benefits			79,030	81,920
71920	Professional Services - Legal	City's General Legal Services	195,000	195,000
72600	Office Supplies & Materials	Consumable office supplies for the City Manager's Office.	2,000	2,000
72601	Office Equipment	Replacement equipment such as office chairs, calculators, shredders, etc.	3,000	3,000
72910	Data Processing Supplies	Toner cartridges for printer and fax for the City Manager's Office.	1,000	1,000
73110	Meeting & Travel	Meeting and travel for conference, seminar and certifications	25,000	25,000
73120	Tuition/Education Reimbursements		1,000	1,000
73200	Telephone Service	Service for City Manager's Office (3111, 3112, 3146, 3388)	300	300
73210	Long Distance Telephone Service		150	150
73420	Reproduction Cost	Reproduction, postage for certified mail	400	400
73510	Building Repair & Maintenance		1,000	1,000
73700	Advertising		500	500
73950	Training & Employee Development	Estimated costs for registration, training and conferences	12,700	12,700
74500	Insurance	Provided by HR	2,600	2,600
74910	Dues & Subscription	Annual Membership Dues and Subscriptions for City Manager	10,000	10,000
76300	Development of City	Misc. City economic promotions or special projects	10,000	10,000
Total Operating Expenses			264,650	264,650
Total Budget			597,606	605,810

MISSION: MIS Department provides guidance to the City in planning its strategic direction for current and future use of technology and software systems

DESCRIPTION OF SERVICES: MIS determines the technology needs of all departments by compiling and analyzing data and recommends the appropriate hardware and/or software. We provide system security, network support and user training.

HIGHLIGHTS FROM FY 2022-23:

1. All OES servers upgraded to 2023 version (10 total)
2. All network gear at KCC switched over to 1GB switches and increased internet speed to 1GB for better performance to handle new equipment and patrons
3. Fiber installation to WWTP, moved phones onto City VOIP system, added WIFI access resulting in saving cost of phone system with outside company and making internet at WWTP reliable
4. Camera system installation to all Fire stations for added security
5. Antivirus moved to cloud and added XDR which will assist MIS with detecting, investigating and responding to potential threats

GOALS FOR FY 2022-23:

1. Install New Architecture for Veeam setup purchased with ARPA Funds
2. Replace AC unit in server room (current system is problematic in and causes server shutdowns)
3. New Security Analyst for MIS
4. Customer Suite upgrade for Utility Department begins (approximately 10 -12 months to complete)
5. Replace 10-year-old switch at City Hall and Public Service Complex
6. Assist Police Department with new software installation to replace current RMS system

FUND: General Operating Fund 1100
 ORG: MIS 4122
 PROGRAM: General Government 100

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
61210	Salaries - Regular	283,120	303,081	320,103	308,204	394,677	23%	391,178
61251	Salaries - Merit/Bonus	-	5,000	-	-	0	~	0
61270	Salaries - Longevity	7,496	7,604	8,653	8,445	9,426	9%	9,186
	Total Personal Services	290,616	315,685	328,756	316,648	404,103	23%	400,364
61810	Social Security Contribution	23,164	25,046	25,200	24,696	31,000	23%	30,700
61820	Retirement Contribution	29,788	36,187	40,100	37,865	49,200	23%	51,700
61825	Supplemental RET. (401K)	4,247	4,546	4,900	4,623	6,000	22%	5,900
61830	Group Insurance Contribution	24,429	23,661	33,984	25,505	41,400	22%	44,100
61832	Group Term Insurance	1,198	1,196	1,700	1,016	2,000	18%	2,000
61853	Workers Compensation Premiums	1,500	1,500	2,700	3,122	2,700	0%	3,200
61870	Allowances	15,046	14,420	16,000	14,821	16,000	0%	16,000
61871	Wellness Benefit	1,285	1,105	1,920	1,360	2,400	25%	2,400
	Total Fringe Benefits	100,657	107,661	126,504	113,008	150,700	19%	156,000
71927	Professional Service - Consultant	26,250	26,250	30,000	26,250	30,000	0%	30,000
72600	Office Supplies & Materials	184	52	200	200	200	0%	200
72910	Data Processing Supplies	30,925	40,366	30,000	40,280	40,000	33%	40,000
72950	Equipment Purchase - Noncapital	-	-	-	-	50,000	~	50,000
73110	Meeting & Travel	457	8,125	12,000	12,000	12,000	0%	12,000
73200	Telephone Service	17,049	31,226	30,000	25,792	30,000	0%	30,000
73201	Telephone Centrex Trunk Line	48,364	53,551	50,000	50,000	50,000	0%	50,000
73210	Long Distance Telephone Service	-	-	300	-	300	0%	300
73250	Postage	43	103	100	-	100	0%	100
73590	Other Repair/Maintenance	285,377	410,898	424,596	424,596	458,930	8%	458,930
73950	Training & Employee Development	10,000	13,023	15,000	15,000	15,000	0%	15,000
74500	Insurance	14,652	48,180	50,600	41,150	50,600	0%	50,600
	Total Operating Expenses	433,302	631,773	642,796	635,268	737,130	15%	737,130
75200	Capital Outlay - Data Processing	45,052	66,926	353,005	353,005	20,000	-94%	20,000
	Total Capital Outlay	45,052	66,926	353,005	353,005	20,000	-94%	20,000
	Total Budget	869,628	1,122,045	1,451,061	1,417,929	1,311,933	-10%	1,313,494

JUSTIFICATION SHEET			FISCAL YEAR 2023-24	
FUND: 1100				
ORG: 4122				
			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - Regular		394,677	391,178
61270	Salaries - Longevity		9,426	9,186
	Total Personal Services		404,103	400,364
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	31,000	30,700
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	49,200	51,700
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	6,000	5,900
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	41,400	44,100
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	2,000	2,000
61853	Workers Compensation Premiums	Sum of Salaries-Regular and Salaries Temp/Parttime per \$100 of Salary times WC rate	2,700	3,200
61870	Allowances		16,000	16,000
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate	2,400	2,400
	Total Fringe Benefits		150,700	156,000
71927	Professional Service - Consultant	Remote Database Support	30,000	30,000
72600	Office Supplies & Materials		200	200
72910	Data Processing Supplies	Data processing supplies for entire City	40,000	40,000
72950	Equipment Purchase - Noncapital	5 year equipment replacement schedule all department computer requests units less than \$5,000/unit (formerly in 75200)	50,000	50,000
73110	Meeting & Travel	NCGLISA Fall/Winter Conference , GMIS National Conf, Banner FIN/HR Conf Banner CIS Conference	12,000	12,000
73200	Telephone Service	Information Technology Service-State Contract	30,000	30,000
73201	Telephone Centrex Trunk Line	Access fee for City wide phone service	50,000	50,000
73210	Long Distance Telephone Service		300	300
73250	Postage		100	100
73590	Other Repair/Maintenance	See Justification Schedule	458,930	458,930
73950	Training & Employee Development	NCGLISA Fall/Winter Conference , GMIS National Conf, Banner FIN/HR Conf Banner CIS Conference	15,000	15,000
74500	Insurance	GL/Property Insurance 13,600 and Cyber Insurance 37,000 (HR Provided)	50,600	50,600
	Total Operating Expenses		737,130	737,130
75200	Capital Outlay - Data Processing	See CAPITAL OUTLAY	20,000	20,000
	Total Capital Outlay		20,000	20,000
	Total Budget		1,311,933	1,313,494

JUSTIFICATION SUPPORTING SCHEDULES

FISCAL YEAR 2023-24

FUND: 1100

ORG: 4122

ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED
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73590	Other Repair/Maintenance		
	Banner FIN/HR	\$ 98,400	\$ 98,400
	Banner CIS	40,000	40,000
	Kofile Doc imaging	7,500	7,500
	Banner Self Service	5,400	5,400
	Firewall	10,500	10,500
	Cobol IT	6,000	6,000
	Netcobol IT	1,700	1,700
	Civic Plus	15,000	15,000
	Eaton battery backup	10,000	10,000
	Internet city wide	50,000	50,000
	Microfocus	37,000	37,000
	Redhat	11,000	11,000
	Iron Mountain - off site backup	5,500	5,500
	Teamviewer	4,200	4,200
	Antivirus	18,000	18,000
	Websense/Triton	15,330	15,330
	Phone system	28,000	28,000
	Vmware	9,000	9,000
	Veambackup	5,600	5,600
	Zoom	5,000	5,000
	MDM	9,000	9,000
	Timeclock	23,000	23,000
	Cisco MFA \$6 per user a month	28,800	28,800
	Fiber maintenance	10,000	10,000
	Adobe	5,000	5,000
Total 73590	Other Repair/Maintenance	\$ 458,930	\$ 458,930

CAPITAL OUTLAY REQUESTS - UNIT PRICE OVER \$5000

FISCAL YEAR 2023-24

FUND: 1100
 ORG: 4122

75200 - CAPIT#			Estim	Purchase	Maintenance Cost			Replacement Equipment						Replacement Cost	Manager Submitted
Equipment #	Year/ Make Model	Hours	Auction Proc	Cost	FY 19-20	FY 20-21	FY 21-22								
								2 replacement network switches for city hall and public service complex						20,000.00	20,000.00
Total			0.00	0.00	0.00	0.00	0.00						20,000.00	20,000.00	

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Mission Statement: The mission of Pride of Kinston is to spearhead historic commercial district revitalization using the Main Street approach that promotes economic development within the context of historic preservation.

DESCRIPTION OF SERVICES: Revitalizing downtown Kinston through broad-based economic development by utilizing the architectural and cultural assets so as to revitalize the historic commercial district while stimulating downtown business and community growth. Managing Kinston Enterprise Building for Small Businesses through collaborative efforts with LCC Small Business Center, Pride of Kinston Board and other partners.

HIGHLIGHTS FROM FY 2022-2023:

1. Completed landscaping for the Maplewood Cemetery Project
2. Continuation and ramping up of social and other marketing for downtown Kinston
3. Christmas events are now major events with 8,000 attendees and over 1,000 participants
4. Buildings continue to sell with the intent to redevelop into mixed-use
5. Additional lighting was strung throughout the MSD to enhance the existing vibe, designate the current epi-center of activity, and heighten the sense of security
6. Downtown has been featured on several YouTube episodes of *My Tar Heel Adventures*, receiving more views than other featured communities
7. Several façade grants were awarded and those properties are various stages of improvement
8. 5 new business opened

GOALS FOR FY 2023-2024:

1. Continue with and build upon our successful marketing/awareness campaign of downtown Kinston and its assets and opportunities
2. Sell Kinston Enterprise Center so as to focus on the bigger mission of our organization
3. Have NC Main Street Board training in May
4. Develop with NC Main Street a Strategic Plan focused on next level revitalization
5. Focus on building ordinances, establishing a social district, identify a means of returning economic viability to South Queen St
6. Continue to work toward Main Street Accreditation
7. Partner with *The Paramount Project* to help raise funds for the restoration of the marquee and façade of the Paramount Theater as Phase I.
8. Install lighting and donor signage at Maplewood Cemetery to complete that project
9. Complete the Shirley Herring Memorial Garden, mural, and intersection gateway project at North and Mitchell Streets

FUND: General Operating Fund 1100

FISCAL YEAR 2023-24

ORG: Pride of Kinston 4123

PROGRAM: General Operating Fund 100

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
61210	Salaries - Regular	62,683	64,857	71,724	71,576	71,916	0.30%	73,705
61251	Salaries - Merit/Bonus	1,000	2,500	-	-	0	0.00%	0
61270	Salaries - Longevity	-	-	-	-	1,073	~	1,100
Total Personal Services		63,683	67,357	71,724	71,576	72,989	1.88%	74,804
61810	Social Security Contribution	4,971	5,225	5,500	5,517	5,600	1.91%	5,800
61820	Retirement Contribution	6,527	7,705	8,300	8,289	8,400	1.30%	9,700
61825	Supplemental RET. (401K)	940	973	1,100	1,073	1,100	0.00%	1,200
61832	Group Term Insurance	263	255	400	235	400	0.00%	400
61853	Workers Compensation Premiums	-	-	120	139	120	~	700
Total Fringe Benefits		12,702	14,158	15,420	15,253	15,620	1.41%	17,800
73110	Meeting & Travel	-	603	1,510	1,510	1,510	0.00%	1,510
73950	Training & Employee Development	-	-	700	700	700	~	700
Total Operating Expenses		-	603	2,210	2,210	2,210	0.00%	2,210
Total Capital Outlay		-	-	-	-	0	~	0
Total Budget		76,384	82,118	89,354	89,038	90,819	1.78%	94,814

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

ORG: 4123

			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - Regular		71,916	73,705
61270	Salaries - Longevity		1,073	1,100
Total Personal Services			72,989	74,804
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	5,600	5,800
61820	Retirement Contribution	sum of accounts 61210 through 61251 times LGERS rate	8,400	9,700
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	1,100	1,200
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	0	0
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	400	400
61853	Workers Compensation Premiums	Sum of Salaries-Regular and Salaries Temp/Part-time per \$100 of Salary times WC rate	120	700
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate	0	0
Total Fringe Benefits			15,620	17,800
73110	Meeting & Travel	See Justification Schedule	1,510	1,510
73950	Training & Employee Development	See Justification Schedule	700	700
Total Operating Expenses			2,210	2,210
Total Budget			90,819	94,814

JUSTIFICATION SUPPORTING SCHEDULES		FISCAL YEAR 2023-24	
FUND:	1100		
ORG:	4123		
ACCOUNT:	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

73110	Meeting & Travel		
	NC Main Street (3 Nights @ \$120/night)	\$ 360	\$ 360
	National Main Street (4 Nights @ \$150/night)	600	600
	Meals to match City Allocation \$50/day	350	350
	Travel reimbursement for day trip for other Main Street Programs	200	200
Total 73110	Meeting & Travel	\$ 1,510	\$ 1,510

73950	Training & Employee Development		
	General Main Street courses 4@\$25/each	\$ 100	\$ 100
	NC State Registration	175	175
	National Main Street Registration	300	300
	Other classes as needed	125	125
Total 73950	Training & Employee Development	\$ 700	\$ 700

MISSION: The Collections Division of the City of Kinston Finance Department is dedicated to implementing fiscal policies, procedures and reporting mechanisms which will ensure proper management of the receipting and depositing of the City of Kinston's revenues.

DESCRIPTION OF SERVICES:

The Collections division is responsible for maintaining accurate records in the billing and collection process according to the laws and policies that provide data to management. Collections also utilize all resources to ensure a maximum a collection rate for Beer and Wine Privilege License, Miscellaneous charges, Assessments, False Alarms, and Weed Abatement and Demolitions.

HIGHLIGHTS FROM FY 2022-23:

1. Continuous improvement of collection process to ensure internal control and to provide efficient ways in balancing and collection of payments.
2. Strategically scheduled 3 full-time employees to work drive thru and lobby to provide uninterrupted service to the citizens of Kinston.
3. Contacted all businesses to ensure Privilege Licenses are current.
4. Continued use of enforced collections to collect old accounts for False Alarms, Weed Abatements, Miscellaneous Billing, Privilege Licenses and other debts owed to the city.
5. Debt Setoff received over 30K from 96 debtors.
6. Contacted all hotels to ensure Occupancy Taxes are collected per statue.
7. Completion of annual NEOGOV class requirements.

GOALS FOR FY 2023-24

1. Implement barcode scanners for cashier stations to improve efficiency.
2. Begin accepting credit card payments.
3. Contact and educate new and existing businesses on the importance of registering and keeping current their Privilege Licenses.
4. Update policy manual on processing customers payments.
5. Cross train full-time employees on Return checks process, reviewing of journal entries from other departments and continue to train/educate new Revenue Collector in her role.

FUND: General Operating Fund

1100

FISCAL YEAR 2023-24

ORG: Collections

4130

PROGRAM: General Government

100

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
61210	Salaries - Regular	145,111	128,940	176,087	169,784	176,560	0%	180,950
61230	Salaries - Vacation Payout/Other	-	5,869	-	1,325	0	~	0
61260	Salaries-Temp/Part-time	29,221	23,345	-	1,671	0	~	0
61270	Salaries - Longevity	634	792	925	-	787	-15%	787
Total Personal Services		174,965	159,019	177,012	172,780	177,347	0%	181,737
61810	Social Security Contribution	13,016	11,839	13,600	13,049	13,600	0%	14,000
61820	Retirement Contribution	15,275	15,580	21,600	20,470	21,600	0%	23,500
61825	Supplemental RET. (401K)	1,615	1,571	2,700	2,547	2,700	0%	2,800
61830	Group Insurance Contribution	33,717	27,389	38,232	38,232	37,260	-3%	39,690
61832	Group Term Insurance	619	492	887	547	890	0%	912
61853	Workers Compensation Premiums	1,900	1,900	3,103	3,588	3,103	0%	1,500
61871	Wellness Benefit	1,355	1,455	2,160	705	2,160	0%	2,160
Total Fringe Benefits		67,797	60,225	82,282	79,137	81,313	-1%	84,562
72600	Office Supplies & Materials	1,271	987	1,400	1,368	1,400	0%	1,400
72601	Office Equipment	740	1,555	1,000	1,010	1,000	0%	1,000
72910	Data Processing Supplies	206	208	450	-	450	0%	450
73110	Meeting & Travel	-	348	400	307	400	0%	400
73200	Telephone Service	-	-	700	-	700	0%	700
73392	Bank Card Collection Fee	57	-	2,000	2,000	2,000	0%	2,000
73394	Lock Box Fees	-	-	8,100	8,100	8,100	0%	8,100
73395	Cash Over/Cash Short	(58)	259	300	450	300	0%	300
73397	Debt Setoff Expenses	1,860	1,860	2,500	2,500	2,500	0%	2,500
73410	Printing	-	-	100	100	100	0%	100
73420	Reproduction Cost	-	-	100	100	100	0%	100
73510	Building Repair & Maintenance	-	-	150	150	150	0%	150
73520	Equipment Repair/Maintenance	-	-	400	400	400	0%	400
73910	Testing and Evaluation	-	-	150	150	150	0%	150
73950	Training & Employee Development	-	-	400	400	400	0%	400
74500	Insurance	2,765	4,729	5,061	5,061	5,061	0%	5,061

FUND: General Operating Fund

1100

FISCAL YEAR 2023-24

ORG: Collections

4130

PROGRAM: General Government

100

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
74910	Dues & Subscription	-	-	250	-	250	0%	250
74950	Collections Fees-Property Tax	175,170	186,468	191,000	191,000	191,000	0%	189,000
74990	Miscellaneous	1,354	863	400	399	400	0%	400
Total Operating Expenses		184,719	197,277	214,861	213,495	214,861	0%	212,861
Total Capital Outlay		-	-	-	-	0	~	0
Total Budget		427,481	416,520	474,155	465,413	473,521	-0%	479,160

JUSTIFICATION SHEET			FISCAL YEAR 2023-24	
FUND: 1100				
ORG: 4130				
			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - Regular		176,560	180,950
61270	Salaries - Longevity		787	787
Total Personal Services			177,347	181,737
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	13,600	14,000
61820	Retirement Contribution	sum of accounts 61210 through 61251 times LGERS rate	21,600	23,500
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	2,700	2,800
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	37,260	39,690
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	890	912
61853	Workers Compensation Premiums	Sum of Salaries-Regular and Salaries Temp/Part-time per \$100 of Salary times WC rate	3,103	1,500
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate	2,160	2,160
Total Fringe Benefits			81,313	84,562
72600	Office Supplies & Materials	2-Ply Receipt Tape, Envelopes, Other Misc. Office supplies, pens, pencils, etc.	1,400	1,400
72601	Office Equipment	Receipt printers, electric staplers, adding machines, work station improvements, etc.	1,000	1,000
72910	Data Processing Supplies	5 Printer Cartridges for cashiers & Revenue Collector @ \$90 each, receipt printer ink	450	450
73110	Meeting & Travel	Educational seminars, Tax Collector's Conference, Notary	400	400
73200	Telephone Service	Six (6) Phone Lines and a fax line (1679)	700	700
73392	Bank Card Collection Fee	Bank Card Fees	2,000	2,000
73394	Lock Box Fees	Fees to process Lock box	8,100	8,100
73395	Cash Over/Cash Short	Cash over/under when balancing cashier drawers	300	300
73397	Debt Setoff Expenses	Accurint @ \$155/mo (12 months), envelopes, paper, ink, labels, postage	2,500	2,500
73410	Printing	Miscellaneous forms	100	100
73420	Reproduction Cost	City hall copier 2500 @ \$.04 per copy	100	100
73510	Building Repair & Maintenance	Repairs to offices/cashier stations	150	150
73520	Equipment Repair/Maintenance	Maintenance for vault, stuffing machine	400	400
73910	Testing and Evaluation	Testing for new hires and current employees	150	150
73950	Training & Employee Development	Registrations for conferences, quarterly meetings and Misc. workshops for Revenue Collector & Cashiers	400	400
74500	Insurance	Property and General Liability; Crime Policy Insurance - PER HR	5,061	5,061
74910	Dues & Subscription	Membership dues for Notary	250	250
74950	Collections Fees-Property Tax	Fee to Lenoir County for property tax collection; and NCDMV for vehicle tax collection	191,000	189,000
74990	Miscellaneous	Misc, employee appreciation	400	400
Total Operating Expenses			214,861	212,861
Total Budget			473,521	479,160

MISSION: Purchasing and Warehouse is dedicated to implementing fiscal policies, procedures and reporting mechanisms which will ensure efficient and effective disbursement of City of Kinston's resources.

DESCRIPTION OF SERVICES:

The Purchasing & Warehouse Division provides assistance and guidance to City departments that are buying goods or services while ensuring compliance with State Statutes and local policies. The division is responsible for maintaining and auditing the Procurement Card and Fuel Card Program, disposing of City surplus material and equipment, operating a Central Store containing an inventory of goods, and operating and monitoring the fuel island to support City departments in their day-to-day operations.

HIGHLIGHTS FROM FY 2022-23:

1. Maintain City purchasing policy to ensure it coincides with changes to State purchasing laws.
2. Provide City employees and potential vendors access to pertinent information needed to conduct business with the City.
3. Updated vendor list and sourced new suppliers to ensure effective inventory controls.
4. Cross trained employees regarding Purchasing duties.

GOALS FOR FY 2023-24:

1. Update and purge warehouse inventory to better serve departments.
2. Certify and train warehouse staff.
3. Simplify requisition and purchase order process.
4. Cross train with A/P to further develop and streamline purchasing/receiving processes.

FUND: General Operating Fund 1100
 ORG: Purchasing & Warehouse 4133
 PROGRAM: General Government 100

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
61210	Salaries - Regular	103,401	116,977	134,047	123,466	137,103	2%	140,512
61230	Salaries- Vacation Payouts/Other	5,057	3,902	-	1,462	0		0
61270	Salaries - Longevity	2,364	818	859	860	859	0%	881
Total Personal Services		110,822	121,698	134,906	125,787	137,963	2%	141,393
61810	Social Security Contribution	8,363	9,149	10,400	9,559	10,600	2%	10,900
61820	Retirement Contribution	11,360	13,978	16,500	15,048	16,800	2%	18,300
61825	Supplemental RET. (401K)	1,551	1,755	2,100	1,852	2,100	0%	2,200
61830	Group Insurance Contribution	14,071	13,968	25,488	9,205	24,840	-3%	26,460
61832	Group Term Insurance	425	456	700	404	700	0%	800
61853	Workers Compensation Premiums	900	900	2,033	2,033	2,033	0%	1,200
61871	Wellness Benefit	685	435	1,440	40	1,440	0%	1,440
Total Fringe Benefits		37,355	40,641	58,661	38,140	58,513	-0%	61,300
72200	Small Tools & Supplies	432	14	200	396	1,000	400%	1,000
72300	Safety & Uniform Supplies	334	301	505	505	505	0%	505
72420	Building Supplies	438	865	850	850	1,200	41%	1,200
72600	Office Supplies & Materials	581	360	700	1,446	700	0%	700
72601	Office Equipment	-	-	-	-	1,300	~	1,300
72910	Data Processing Supplies	-	-	200	200	200	0%	200
73110	Meeting and Travel	80	233	1,900	1,900	1,900	0%	1,900
73200	Telephone Service	7	7	75	75	75	0%	75
73700	Advertising	-	-	250	250	250	0%	250
73950	Training & Employee Development	-	1,126	3,000	3,000	6,210	107%	6,210
74140	Rent of Uniforms	452	320	500	500	500	0%	500
74400	Service Maintenance Contracts	201	815	1,000	761	1,000	0%	1,000
74500	Insurance	7,520	7,900	8,453	8,453	8,453	0%	8,453
74520	Vehicle Insurance	161	200	214	214	214	0%	214
74810	Fleet Maintenance Charges	439	121	1,600	1,600	1,600	0%	1,600
74820	Fleet Fuel Charges	217	145	600	600	600	0%	600
74910	Dues & Subscriptions	100	150	300	300	300	0%	300
74961	Lenoir County Schools	-	-	200	200	200	0%	200

FUND: General Operating Fund 1100
 ORG: Purchasing & Warehouse 4133
 PROGRAM: General Government 100

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
Total Operating Expenses	10,962	12,558	20,547	21,250	26,207	28%	26,207
75500 Capital Outlay-Other Equipment	14,460	-	-	-	0	~	0
Total Capital Outlay	14,460	-	-	-	0	~	0
Total Budget	173,599	174,897	214,114	185,178	222,683	4%	228,900

JUSTIFICATION SHEET			FISCAL YEAR 2023-24	
FUND: 1100				
ORG: 4133			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - Regular		137,103	140,512
61270	Salaries - Longevity		859	881
Total Personal Services			137,963	141,393
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	10,600	10,900
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	16,800	18,300
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	2,100	2,200
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	24,840	26,460
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	700	800
61853	Workers Compensation Premiums	Sum of Salaries-Regular and Salaries Temp/Part-time per \$100 of Salary times WC rate	2,033	1,200
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate	1,440	1,440
Total Fringe Benefits			58,513	61,300
72200	Small Tools & Supplies	Misc tools for shop repairs, hand truck	1,000	1,000
72300	Safety & Uniform Supplies	See Justification Schedule	505	505
72420	Building Supplies	See Justification Schedule	1,200	1,200
72600	Office Supplies & Materials	See Justification Schedule	700	700
72601	Office Equipment	See Justification Schedule	1,300	1,300
72910	Data Processing Supplies	Toner for laser printer (2x\$100=\$200)	200	200
73110	Meeting and Travel	Conference, Meals and Mileage for CLGPO (x2)	1,900	1,900
73200	Telephone Service	Purchasing (939-3135), Warehouse (939-3121 and 939-3122), Fax machine (527-2347)	75	75
73700	Advertising	Advertising for bids and auctions as required	250	250
73950	Training & Employee Development	CLGPO (x2) 5 classes @ 600; Notary Course (x3) @70	6,210	6,210
74140	Rent of Uniforms	Rental of uniforms for warehouse staff (2x \$4.49/week - 52 weeks)	500	500
74400	Service Maintenance Contracts	See Justification Schedule	1,000	1,000
74500	Insurance	Provided by HR	8,453	8,453
74520	Vehicle Insurance	Warehouse truck - Provided by HR	214	214
74810	Fleet Maintenance Charges	See Justification Schedule	1,600	1,600
74820	Fleet Fuel Charges	Fuel for truck	600	600
74910	Dues & Subscriptions	See Justification Schedule	300	300
74961	Lenoir County Schools	Proceeds from the sale of Law Enforcement seized material	200	200
Total Operating Expenses			26,207	26,207
Total Budget			222,683	228,900

JUSTIFICATION SUPPORTING SCHEDULES

FISCAL YEAR 2023-24

FUND: 1100

ORG: 4133

ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED
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72300	Safety & Uniform Supplies		
	Safety Shoes	\$ 375	\$ 375
	Gloves and Glasses	25	25
	First Aid Kit Supplies	25	25
	Warehouse T Shirts	80	80
Total 72300	Safety & Uniform Supplies	\$ 505	\$ 505

72420	Building Supplies		
	Weed spray for inventory yard	\$ 200	\$ 200
	Fire extinguisher replacement	100	100
	Supplies for warehouse maintenance	100	100
	Fuel for forklifts	800	800
Total 72420	Building Supplies	\$ 1,200	\$ 1,200

72600	Office Supplies & Materials		
	Printer and Copier Paper	\$ 150	\$ 150
	CAGP Award	100	100
	Misc office supplies	450	450
Total 72600	Office Supplies & Materials	\$ 700	\$ 700

72601	Office Equipment		
	Printer (color) and Scanner	\$ 1,300	\$ 1,300
Total 72601	Office Equipment	\$ 1,300	\$ 1,300

JUSTIFICATION SUPPORTING SCHEDULES

FISCAL YEAR 2023-24

FUND: 1100

ORG: 4133

ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED
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74400	Service Maintenance Contracts		
	Warehouse Copier Rental	\$ 300	\$ 300
	Anticipated	700	700
Total 74400	Service Maintenance Contracts	\$ 1,000	\$ 1,000

74810	Fleet Maintenance Charges		
	State inspection, oil change and services for truck	\$ 200	\$ 200
	Oil change and service for forklifts	400	400
	Repairs to division equipment	1,000	1,000
Total 74810	Fleet Maintenance Charges	\$ 1,600	\$ 1,600

74910	Dues & Subscriptions		
	CAGP Dues - 3 Employees	\$ 150	\$ 150
	GFOA Dues - Purchasing Department	150	150
Total 74910	Dues & Subscriptions	\$ 300	\$ 300

MISSION: *The Accounting Division is dedicated to implementing fiscal policies, procedures and reporting mechanisms which will enable management to ascertain the City's financial condition, evaluate its performance, and plan its future.*

DESCRIPTION OF SERVICES:

The Accounting Division oversees and maintains all financial transaction activities to ensure they are in compliance with the Generally Accepted Accounting Principles, Government Auditing Standards, Federal and State laws, and local ordinances, policies and procedures. The division is responsible for accurately posting transactions to the general ledger, cash management, payroll processing, accounts payable, fixed assets, and debt management. We assist departments with financial grant management, completion of various federal and state regulatory reports, and annual budget preparation. Accounting is responsible for the implementation and upkeep of financial policies and procedures, internal auditing of transactions and reporting, and the preparation of the annual financial audit and the Comprehensive Annual Financial Report.

HIGHLIGHTS FROM FY 2022-23:

1. Received an unmodified opinion of the Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2022.
2. Received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association for the fiscal year ending June 30, 2021.
3. Provided oversight of data accumulation and report submission for American Rescue Plan Act funding received and prepared spending plan for use of funds.
4. Data accumulation and preparation and submission of various reports summarizing the financial impact of COVID-19 to the City of Kinston.

GOALS FOR FY 2023-24:

1. Implement the use of the GASB reporting module integral to Banner Finance.
2. Implement ACH payments for vendor accounts payable and employee reimbursement and travel advances.
3. Redesign Fixed Asset In-Service forms, policies and procedures on a web-based platform for ease of access and electronic submission and archiving.
4. Streamline monthly closing process to provide financial data to departments in a timelier manner.

FUND: General Operating Fund 1100
 ORG: Finance 4134
 PROGRAM: General Government 100

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
61210	Salaries - Regular	328,400	348,186	409,441	404,228	410,565	0%	420,774
61251	Salaries - Merit/Bonus	-	5,000	-	-	0	~	0
61260	Salaries-Temp/Part-time	10,688	5,896	-	765	0	~	0
61270	Salaries - Longevity	1,230	1,230	3,074	2,932	3,678	20%	3,770
Total Personal Services		340,317	360,311	412,515	407,925	414,244	0%	424,545
61810	Social Security Contribution	25,191	26,789	31,600	30,844	31,700	0%	32,500
61820	Retirement Contribution	34,882	41,319	50,300	48,768	50,500	0%	54,900
61825	Supplemental RET. (401K)	4,903	5,217	6,200	6,064	6,300	2%	6,400
61830	Group Insurance Contribution	46,982	47,304	63,720	63,720	62,100	-3%	66,150
61832	Group Term Insurance	1,385	1,368	2,100	1,331	2,100	0%	2,200
61853	Workers Compensation Premiums	900	900	2,033	2,351	2,033	0%	3,500
61871	Wellness Benefit	2,525	2,740	3,600	2,480	3,600	0%	3,600
61873	Allowance-Cell Phone Reimb	8	578	900	900	900	0%	900
Total Fringe Benefits		116,775	126,214	160,453	156,457	159,233	-1%	170,150
71910	Professional Services-Accounting	46,548	45,050	50,000	50,000	50,000	0%	50,000
71990	Professional Services-Other	-	-	8,000	8,000	3,000	-63%	3,000
72400	Maintenance & Repair Supplies	-	12	400	400	400	0%	400
72600	Office Supplies & Materials	4,137	4,987	5,000	5,000	5,000	0%	5,000
72601	Office Equipment	1,583	829	1,500	1,500	1,500	0%	1,500
72910	Data Processing Supplies	115	-	2,000	2,000	2,000	0%	2,000
73110	Meeting & Travel	39	768	2,000	2,000	2,000	0%	2,000
73200	Telephone Service	1,201	1,223	1,224	1,224	1,500	23%	1,500
73250	Postage	2,524	17,220	10,000	12,737	18,052	81%	13,052
73398	Bank Fees	-	-	3,300	3,300	3,300	0%	3,300
73410	Printing	887	674	3,000	3,000	3,000	0%	3,000
73420	Reproduction Costs	-	-	450	450	450	0%	450
73430	City Hall Copier	1,413	1,314	4,393	4,393	4,393	0%	4,393
73510	Building Repair & Maintenance	-	-	1,500	1,500	1,500	0%	1,500

FUND: General Operating Fund 1100
 ORG: Finance 4134
 PROGRAM: General Government 100

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
73520	Equipment Repair/Maintenance	973	1,152	2,000	2,000	2,000	0%	2,000
73590	Other Repair & Maintenance	5,185	13,453	21,000	21,000	21,000	0%	21,000
73950	Training & Employee Development	1,510	977	3,500	3,500	3,500	0%	3,500
74390	Rent of Other Equipment	2,306	2,321	2,600	2,600	2,600	0%	2,600
74400	Service & Maintenance Contracts	3,729	5,410	5,350	5,350	5,400	1%	5,400
74500	Insurance	7,532	9,369	8,955	8,955	8,955	0%	8,955
74910	Dues & Subscription	2,321	1,634	1,800	1,800	1,800	0%	1,800
74990	Miscellaneous	578	729	1,500	1,960	1,500	0%	1,500
Total Operating Expenses		82,583	107,122	139,472	142,670	142,850	2%	137,850
Total Budget		539,675	593,647	712,440	707,052	716,327	1%	732,545

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 1100

ORG: 4134

			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - Regular		410,565	420,774
61260	Salaries-Temp/Part-time		0	0
61270	Salaries - Longevity		3,678	3,770
Total Personal Services			414,244	424,545
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	31,700	32,500
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	50,500	54,900
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	6,300	6,400
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	62,100	66,150
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	2,100	2,200
61853	Workers Compensation Premiums	Sum of Salaries-Regular and Salaries Temp/PartTime per \$100 of Salary times WC rate	2,033	3,500
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate - \$480	3,600	3,600
61873	Allowance-Cell Phone Reimb	\$50/MONTH FINANCE DIRECTOR, \$25/MONTH ASS'T FINANCE DIRECTOR	900	900
Total Fringe Benefits			159,233	170,150
71910	Professional Services-Accounting	Per Signed Contract for FY22 Audit	50,000	50,000
71990	Professional Services-Other	See Justification Schedule	3,000	3,000
72400	Maintenance & Repair Supplies	Misc maintenance & repair supplies	400	400
72600	Office Supplies & Materials	Misc office supplies for office area	5,000	5,000
72601	Office Equipment	Replacement of office equipment	1,500	1,500
72910	Data Processing Supplies	See Justification Schedule	2,000	2,000
73110	Meeting & Travel	See Justification Schedule	2,000	2,000
73200	Telephone Service	DEX monthly charges \$125*12	1,500	1,500
73250	Postage	See Justification Schedule	18,052	13,052
73398	Bank Fees	Bank supplies; Monthly bank analysis charges for transaction processing	3,300	3,300
73410	Printing	See Justification Schedule	3,000	3,000
73420	Reproduction Costs	Quarterly copier rent & supplies	450	450
73430	City Hall Copier	See Justification Schedule	4,393	4,393
73510	Building Repair & Maintenance	Misc building repair and maintenance (Breakroom)	1,500	1,500
73520	Equipment Repair/Maintenance	Small office machine repair, maintenance and replacements (printers, scanners, computers, monitors)	2,000	2,000
73590	Other Repair & Maintenance	See Justification Schedule	21,000	21,000
73950	Training & Employee Development	See Justification Schedule	3,500	3,500
74390	Rent of Other Equipment	Pitney Bowe's lease	2,600	2,600
74400	Service & Maintenance Contracts	See Justification Schedule	5,400	5,400
74500	Insurance	Provided by HR	8,955	8,955
74910	Dues & Subscription	See Justification Schedule	1,800	1,800
74990	Miscellaneous	Employee Appreciation and other miscellaneous expenses	1,500	1,500
Total Operating Expenses			142,850	137,850
Total Budget			716,327	732,545

JUSTIFICATION SUPPORTING SCHEDULES		FISCAL YEAR 2023-24	
FUND:	1100		
ORG:	4134		
ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

71990	Professional Services-Other		
	Arbitrage	2,000	2,000
	Cost Allocation Plan Update	1,000	1,000
Total 71990	Professional Services-Other	\$ 3,000	\$ 3,000

72910	Data Processing Supplies		
	Printer cartridges 4@\$125 (Acct Mgr, Acct Tech)	\$ 500	\$ 500
	Printer cartridges 4@90 (Acct & AP)	360	360
	Printer cartridges 8@115 (Fin Dir)	920	920
	Misc supplies	220	220
Total 72910	Data Processing Supplies	\$ 2,000	\$ 2,000

73110	Meeting & Travel		
	SOG Conference Finance Director	\$ 1,400	\$ 1,400
	SOG Class Assistant Finance Director	600	600
Total 73110	Meeting & Travel	\$ 2,000	\$ 2,000

JUSTIFICATION SUPPORTING SCHEDULES **FISCAL YEAR 2023-24**

FUND: 1100

ORG: 4134

ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED
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73250	Postage		
	City Postage	\$ 15,000	\$ 10,000
	Supplies ink 3 @ \$250	750	750
	labels 2 @ \$25	50	50
	Annual rate PO Box 3049	332	332
	Annual rate PO Box 339	1,920	1,920
Total 73250	Postage	\$ 18,052	\$ 13,052

73410	Printing		
	Tabs & Cover for CAFR	\$ 500	\$ 500
	W-2's/1099's	500	500
	Copy Paper	2,000	2,000
Total 73410	Printing	\$ 3,000	\$ 3,000

73430	City Hall Copier		
	City Hall- Front lobby	\$ 1,160	\$ 1,160
	Finance	3,233	3,233
Total 73430	City Hall Copier	\$ 4,393	\$ 4,393

JUSTIFICATION SUPPORTING SCHEDULES		FISCAL YEAR 2023-24	
FUND:	1100		
ORG:	4134		
ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

73590	Other Repair & Maintenance		
	Formfusion Tax Package	\$ 1,800	\$ 1,800
	Redcort Software \$395;	395	395
	Quickbooks Enterprise Maint	3,550	3,550
	Lobby Central	648	648
	Proware Asset Keeper	499	499
	Other Additions	1,729	1,729
	Fixed Asset Upgrade \$600;	600	600
	CFS Tax	1,100	1,100
	Evisions FormFusion	3,474	3,474
	Evisions IntelleCheck Payroll	4,198	4,198
	Evisions IntelleCheck A/P	2,599	2,599
	Add on software	408	408
Total 73590	Other Repair & Maintenance	\$ 21,000	\$ 21,000

73950	Training & Employee Development		
	Finance Director continuing education for CPA license (3 @ \$250)	\$ 750	\$ 750
	2 SOG conferences (2 @ \$600)	1,200	1,200
	Continuing Ed for Asst Fin Dir	800	800
	1 Continuing Ed for each full time Finance Staff (5@ \$150)	750	750
Total 73950	Training & Employee Development	\$ 3,500	\$ 3,500

JUSTIFICATION SUPPORTING SCHEDULES		FISCAL YEAR 2023-24	
FUND:	1100		
ORG:	4134		
ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

74400	Service & Maintenance Contracts		
	CopyPro	\$ 3,600	\$ 3,600
	Vital Records	300	300
	Brewer Company Inc.	1,500	1,500
Total 74400	Service & Maintenance Contracts	\$ 5,400	\$ 5,400

74910	Dues & Subscription		
	GFOA \$225	\$ 225	\$ 225
	NCGFOA \$50	50	50
	CAFR Fee \$505	505	505
	Free Press \$175	175	175
	NCACPA \$290	290	290
	AICPA \$265	265	265
	Publications relating to GAAP, Budgeting, Internal Control, Financial and Debt Management, New Pronouncements FASB, GASB, PCAOB, LGC, etc \$290	290	290
Total 74910	Dues & Subscription	\$ 1,800	\$ 1,800

***MISSION:** Human Resources is responsible for the recruitment and selection of qualified employees, position classification, administer benefits, manages personnel records, and provide services that promote a work environment that is characterized by fair treatment of staff, open communications, personal accountability, trust and mutual respect.*

DESCRIPTION OF SERVICES: Manage employee benefits, post open positions, conduct new employee orientation, organize annual open enrollment, assist Target Care and employees with annual biometrics, assist in EEOC claims, correct errors and provide payroll services, assist employees with retirement process and questions, set-up and monitor annual training classes.

HIGHLIGHTS FROM FY 2022-23:

1. Thirteen employee retirements
2. 87% Biometric participation with Target Care and Nurse result follow-ups
3. Annual Employee Training in Workplace Behavior and Diversity
4. Cross-training of HR personnel
5. Participation in Job Fairs in surrounding areas
6. Bids requested for TPA Services under Workers Compensation

GOALS FOR FY 2023-24:

1. Examine policies, procedures, systems and overall functions of HR
2. Continue work on uploading former personnel files for electronic filing
3. Strengthen recruitment, interviewing, reduce turn-over rate
4. Complete the Career Development program for Administration personnel

FUND: General Operating Fund 1100 FISCAL YEAR 2023-24
 ORG: Human Resources Admin 4140
 PROGRAM: General Government 100

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
61210	Salaries - Regular	121,990	118,773	165,724	157,414	171,730	4%	176,001
61230	Salaries - Vacation Payout/Other	8,196	-	-	-	0	~	0
61251	Salaries - Merit/Bonus	-	1,750	-	-	0	~	0
61260	Salaries-Temp/Part-time	10,138	63	11,000	10,568	13,000	18%	13,000
61270	Salaries - Longevity	2,841	1,188	1,418	1,418	1,446	2%	1,482
	Total Personal Services	143,165	121,773	178,142	169,400	186,176	5%	190,483
61810	Social Security Contribution	10,862	9,460	13,700	12,995	14,300	4%	14,600
61820	Retirement Contribution	13,632	13,977	20,400	19,014	21,100	3%	23,000
61825	Supplemental RET. (401K)	1,830	1,785	2,600	2,361	2,600	0%	2,700
61830	Group Insurance Contribution	12,298	4,297	21,240	11,113	20,700	-3%	22,050
61832	Group Term Insurance	504	475	900	514	900	0%	900
61853	Workers Compensation Premiums	1,200	4,962	1,500	1,734	1,700	13%	1,600
61870	Allowances	1,239	1,989	1,800	1,758	1,800	0%	1,800
61871	Wellness Benefit	880	240	1,200	280	720	-40%	1,200
61872	Retiree Wellness Benefit	1,270	4,800	8,640	7,674	4,800	-44%	8,640
61873	Allowance-Cell Phone Reimbursement	14	876	1,800	900	1,800	0%	1,800
61890	Death Benefits		-	3,000	-	3,000	0%	3,000
	Total Fringe Benefits	43,729	42,860	76,780	58,343	73,420	-4%	81,290
71990	Professional Services - Other	31,354	50,599	50,200	48,262	54,945	9%	54,945
72600	Office Supplies & Materials	1,096	4,919	2,000	1,472	2,000	0%	2,000
72910	Data Processing Supplies	645	137	1,200	233	1,200	0%	1,200
72990	Miscellaneous Supplies	78	-	-	511	0	~	0
73110	Meeting & Travel	252	863	1,930	1,750	2,600	35%	2,600
73200	Telephone Service	444	465	500	344	500	0%	500
73220	Cellular Telephone Service	993	60	-	-	0	~	0
73250	Postage	41	37	100	33	100	0%	100
73410	Printing	-	67	200	-	200	0%	200
73520	Equipment Repair/Maintenance	-	1,920	300	-	300	0%	300

FUND:	General Operating Fund	1100	FISCAL YEAR 2023-24				
ORG:	Human Resources Admin	4140					
PROGRAM:	General Government	100					
Note: * = Item less than \$500; ~ = Division by zero							

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
73590	Other Repair & Maintenance	100	-	-	-	0	~	0
73700	Advertising	7,754	6,301	15,000	9,905	15,000	0%	15,000
73950	Training & Employee Development	120	269	1,500	167	1,500	0%	1,500
73990	Temporary Labor Services	-	18,931	-	-	0	~	0
74400	Service & Maintenance Contracts	1,064	1,369	1,800	1,284	1,800	0%	1,800
74500	Insurance	16,000	4,582	17,000	15,845	17,000	0%	17,000
74910	Dues & Subscription	467	567	1,650	1,017	1,650	0%	1,650
74920	Claims and Adjustments	24,565	-	-	-	0	~	0
74921	Medical Reimbursement-Retiree	236,041	227,907	200,000	196,606	200,000	0%	200,000
	Total Operating Expenses	321,014	318,994	293,380	277,428	298,795	2%	298,795
	Total Budget	507,908	483,627	548,302	505,171	558,391	2%	570,568

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 1100

ORG: 4140

			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - Regular	Salaries for HR Director (2% for Budget Mgr. Duties), Personnel Technician (5% for certification), and 1/2 Asst HR Director (5% for certification.)	171,730	176,001
61260	Salaries-Temp/Part-time	HR Clerk	13,000	13,000
61270	Salaries - Longevity		1,446	1,482
Total Personal Services			186,176	190,483
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	14,300	14,600
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	21,100	23,000
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	2,600	2,700
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	20,700	22,050
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	900	900
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	1,700	1,600
61870	Allowances	Travel cost for HR Director, travel cost for Assistant HR Director	1,800	1,800
61871	Wellness Benefit	50% of Asst. Director, 100% of Personnel Tech	720	1,200
61872	Retiree Wellness Benefit	Wellness paid for employees who retire during the FY- 23 eligible	4,800	8,640
61873	Allowance Cell Phone	50% Asst. Director, 100% Director	1,800	1,800
61890	Death Benefits	The City took over the payment for an insurance plan that folded. There are still several retirees on the program.	3,000	3,000
Total Fringe Benefits			73,420	81,290
71990	Professional Services - Other	See Justification Schedule	54,945	54,945
72600	Office Supplies & Materials	See Justification Schedule	2,000	2,000
72910	Data Processing Supplies	Printer toner, cartridges for officer printers, ink for calculators- \$1,200	1,200	1,200
73110	Meeting & Travel	See Justification Schedule	2,600	2,600
73200	Telephone Service	Services for TDD line as required for federal funding and federal grants.	500	500
73250	Postage	Costs of postage for special mailings as is needed for retirees and self-insurance plan.	100	100
73410	Printing	Simple printing cost for envelops and business cards	200	200
73520	Equipment Repair/Maintenance	Repair of printers and ID Printer, scanners and various office equipment	300	300
73700	Advertising	All jobs are advertised daily on government jobs.com at (\$9000). Additional advertising is placed at Dick Broadcasting and KISS 102 FM, Kinston Free Press, social media markets and markets such as APPA, APWA, ASSE, etc.	15,000	15,000
73950	Training & Employee Development	Class room setting for Personnel Tech to obtain IPMA-CP certification	1,500	1,500
74400	Service & Maintenance Contracts	Copier cost for HR Copier which is used by HR personnel and Vaccination Coordinator	1,800	1,800
74500	Insurance	Cost of insurance for property and general liability	17,000	17,000
74910	Dues & Subscription	See Justification Schedule	1,650	1,650
74921	Medical Reimbursement-Retiree	See Justification Schedule for Retiree medical coverage and Reimbursement of medical coverage	200,000	200,000
Total Operating Expenses			298,795	298,795
Total Budget			558,391	570,568

JUSTIFICATION SUPPORTING SCHEDULES FISCAL YEAR 2023-24

FUND: 1100

ORG: 4140

ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED
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71990	Professional Services - Other		
	Neogov (Insight/OHC/Onboarding- Increased for FY23/24	\$ 15,000	\$ 15,000
	Government jobs- Increased for FY23/24	9,245	9,245
	OPEB annual reporting	6,900	6,900
	ACA annual reporting	7,800	7,800
	Retiree health benefit GAPB reporting	8,000	8,000
	City Supplement for Employees retiring during the fiscal year	8,000	8,000
Total 71990	Professional Services - Other	\$ 54,945	\$ 54,945

72600	Office Supplies & Materials		
	Ink and blank badges for ID system	\$ 1,000	\$ 1,000
	Folders, flyers, job fair supplies	400	400
	Pens, paper, ink	600	600
Total 72600	Office Supplies & Materials	\$ 2,000	\$ 2,000

73110	Meeting & Travel		
	OMPO Conference	\$ 1,200	\$ 1,200
	WC Court Attendance	400	400
	Employment Law class	1,000	1,000
Total 73110	Meeting & Travel	\$ 2,600	\$ 2,600

JUSTIFICATION SUPPORTING SCHEDULES		FISCAL YEAR 2023-24	
FUND:	1100		
ORG:	4140		
ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

74910	Dues & Subscription		
	Dues to NCIPMA for 3 employees - \$55/each	\$ 165	\$ 165
	Membership for IPMA for organization	500	500
	Subscription to ACH for Specialist	900	900
	OMPO	75	75
	Other	35	35
Total 74910	Dues & Subscription	\$ 1,675	\$ 1,675

74921	Medical Reimbursement-Retiree		
	Reimbursement for medical coverage on Retirees	\$ 65,000	\$ 65,000
	City portion of Retiree medical coverage on Retirees	135,000	135,000
Total 74921	Medical Reimbursement-Retiree	\$ 200,000	\$ 200,000

***MISSION:** To deliver professional, responsive, efficient and effective public services to all citizens and the community through responsible utilization and conservation of public funds and resources in order to promote, enhance and protect the prosperity and quality of life in Kinston and its service area.*

DESCRIPTION OF SERVICES: The Street Section of the Water Resources Division is now comprised of 9 employees that perform maintenance and repair of 116.01 miles of City maintained streets. They are responsible for the maintenance and repair of asphalt utility cuts, potholes, asphalt cracking, sidewalks, contract tree removal along City right-of-way, and contract mowing of the City rights-of-way. The Street Section is also responsible for snow and ice removal during winter storm events and street cleaning during hurricanes and other adverse weather events.

HIGHLIGHTS FROM FY 2022-23:

1. Completed our 2022 Road Improvement Project installing 2056 tons of asphalt on portions of 7 City Streets, including the full resurfacing of Doctors Drive.
2. Used contract paving services to perform asphalt repairs after major utility repairs in Walls Alley and performed annual crack sealing and maintenance.
3. Assist Engineering Section with contractor oversight for resurfacing work and road construction at Butterfield and Briarpatch subdivisions to serve new residential developments.
4. Performed Concrete repairs at Police Department parking lot entrances in preparation for Asphalt resurfacing of parking lots.

GOALS FOR FY 2023-24:

1. Hire and train new staff to fill vacancies (currently 2 vacancies in 9 positions) to improve response times to citizen complaints related to roads and sidewalks.
2. Replace old field data devices to access live GIS map/database and future mobile work order system.
3. Continue administration of entry level CDL Driver training program to meet NCDMV requirements for employees obtaining commercial driver licenses in multiple departments.

FUND: General Operating Fund 1100
 ORG: Street Maintenance 4252
 PROGRAM: General Government 300

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
61210	Salaries - Regular	270,206	234,229	375,590	315,083	384,467	2%	394,027
61220	Salaries - Overtime	4,606	7,505	8,000	3,930	8,000	0%	8,200
61230	Salaries - Vacation Payout/Other	4,792	8,252	900	6,831	2,000	122%	2,050
61240	Salaries - Standby	181	550	3,300	674	2,200	-33%	2,255
61270	Salaries - Longevity	5,410	5,173	4,960	4,815	3,433	%	3,518
Total Personal Services		285,195	255,708	392,750	331,333	400,100	2%	410,051
61810	Social Security Contribution	21,233	19,107	30,100	25,093	30,700	2%	31,400
61820	Retirement Contribution	29,230	29,380	47,800	39,713	48,700	2%	53,000
61825	Supplemental RET. (401K)	4,125	3,661	5,900	4,803	6,100	3%	6,100
61830	Group Insurance Contribution	55,554	42,989	76,464	51,670	74,520	-3%	79,380
61832	Group Term Insurance	1,107	898	1,900	838	2,000	5%	2,000
61853	Workers Compensation Premiums	2,800	2,800	4,066	4,702	4,066	0%	3,300
61870	Allowances	-	200	-	500	0	~	0
61871	Wellness Benefit	2,410	2,630	4,320	940	4,320	0%	4,320
61873	Cellular Telephone Service	1,322	901	770	448	770	0%	770
Total Fringe Benefits		117,781	102,565	171,320	128,707	171,176	-0%	180,270
72200	Small Tools & Hand Supplies	4,823	3,961	8,000	5,562	8,000	0%	8,000
72210	Signs & Supplies	414	-	-	-	0	~	0
72220	Stormwater Sewer and Supplies	-	-	-	24	0	~	0
72250	Street Construction	116,201	40,044	154,412	154,406	143,000	-7%	143,000
72300	Safety & Uniform Supplies	5,810	4,015	6,400	6,068	7,100	11%	7,100
72430	Sidewalk Supplies	17,753	14,283	25,000	24,801	25,000	0%	25,000
72490	Traffic Signal Supplies	6	-	-	-	0		0
72990	Miscellaneous	492	1,108	2,000	1,847	0	-100%	0
73110	Meetings & Travel	148	310	3,000	1,605	3,000	0%	3,000
73220	Cellular Telephone Service	-	-	700	562	0	-100%	0
73300	Electric Expense City	-	2	-	-	0	~	0
73301	Electric Expenses/Street Lighting	182,459	187,697	185,000	181,901	185,000	0%	185,000
73360	Landfill Fees	1,063	-	3,000	2,000	3,000	0%	3,000
73520	Equipment Repair/Maintenance	-	67	1,000	771	1,000	0%	1,000
73570	Street Resurfacing Repair	307	196,720	562,690	562,690	656,000	17%	200,000

FUND: General Operating Fund 1100
 ORG: Street Maintenance 4252
 PROGRAM: General Government 300

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
73600	Street Prevention Repair/Maint	37,871	65,962	109,500	109,500	80,000	-27%	80,000
73950	Training & Employee Development	1,726	1,146	4,600	3,907	4,600	0%	4,600
74140	Rent of Uniforms	1,621	866	2,100	1,521	2,200	5%	2,200
74400	Service & Maintenance Contracts	91,663	100,783	102,600	102,470	102,600	0%	102,600
74500	Insurance	7,289	7,508	8,034	8,034	8,034	0%	8,034
74520	Vehicle Insurance	7,000	7,210	7,715	7,715	7,715	0%	7,715
74810	Fleet Maintenance Charges	32,181	29,867	60,000	72,585	60,000	0%	60,000
74820	Fleet Fuel Charges	18,473	18,911	42,450	34,215	44,360	4%	44,360
74910	Dues & Subscription	225	283	300	300	300	0%	300
74920	Claims & Adjustments	-	-	8,400	8,400	8,400	0%	8,400
77110	Installment Contracts	122,012	30,352	18,058	18,058	18,524	3%	18,524
77210	Installment Contracts Interest	4,732	2,960	2,286	2,286	1,835	-20%	1,835
Total Operating Expenses		654,267	714,057	1,317,245	1,311,228	1,375,868	4%	919,868
75400	Capital Outlay - Vehicles	-	-	-	(20)	149,148	~	149,148
75500	Capital Outlay - Equipment	-	18,472	8,385	8,385	0	-100%	0
Total Capital Outlay		-	18,472	8,385	8,365	149,148	1679%	149,148
Total Budget		1,057,242	1,090,801	1,889,700	1,779,633	2,096,292	11%	1,659,337

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 1100

ORG: 4252

			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - Regular	Regular salary costs for all full time employees; includes HTH	384,467	394,027
61220	Salaries - Overtime	For emergency operations during severe weather and special projects (based on historical numbers)	8,000	8,200
61230	Salaries - Vacation Payout/Other	Based on previous years	2,000	2,050
61240	Salaries - Standby	Compensate for personnel called in on as needed basis for emergencies & holidays based on historical numbers	2,200	2,255
61270	Salaries - Longevity	Compensation in recognition of tenure (see Salary Sheet)	3,433	3,518
Total Personal Services			400,100	410,051
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	30,700	31,400
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	48,700	53,000
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	6,100	6,100
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	74,520	79,380
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	2,000	2,000
61853	Workers Compensation Premiums	Sum of Salaries-Regular and Salaries Temp/PartTime per \$100 of Salary times WC rate	4,066	3,300
61871	Wellness Benefit	Full time employees x \$480	4,320	4,320
61873	Cellular Telephone Service	G. Acevedo 252.560.2077; CSII (Vacant)	770	770
Total Fringe Benefits			171,176	180,270
72200	Small Tools & Hand Supplies	Replacement of small hand, battery powered, and electric tools	8,000	8,000
72250	Street Construction	See Justification Schedule	143,000	143,000
72300	Safety & Uniform Supplies	See Justification Schedule	7,100	7,100
72430	Sidewalk Supplies	Concrete and other supplies to repair sidewalk	25,000	25,000
72950	Equipment Purchase - Noncapital	See Justification Schedule	6,200	6,200
73110	Meetings & Travel	APWA Street and Station Conference; National Road and Maintenance Exposition and various skills specific workshops to enhance employee knowledge	3,000	3,000
73301	Electric Expenses/Street Lighting	Electricity operation of 2,065 street lights within the City limits based on \$0.07 per kwh	185,000	185,000
73360	Landfill Fees	Disposal of vegetation and demolition	3,000	3,000
73520	Equipment Repair/Maintenance	To repair and service chainsaws, weed eaters, blowers, etc.	1,000	1,000
73570	Street Resurfacing Repair	Resurfacing of city streets on a 25 yr cycle: 5,280 linear feet per mile x 4.64 miles x \$26.75 per linear foot = \$655,354.	656,000	200,000
73600	Street Prevention Repair/Maint	Continue annual commitment for contracted crack filling of City streets to prevent deterioration (\$30,000). Continue with Hardee Road improvement (\$50,000)	80,000	80,000
73950	Training & Employee Development	See Justification Schedule	4,600	4,600
74140	Rent of Uniforms	7 employees x 5.61 per week x 52 weeks + \$3.00 surcharge X 52 weeks = \$2,198.04)	2,200	2,200
74400	Service & Maintenance Contracts	See Justification Schedule	102,600	102,600
74500	Insurance	Based on previous year, to be provided by HR	8,034	8,034
74520	Vehicle Insurance	Based on previous year, to be provided by HR	7,715	7,715
74810	Fleet Maintenance Charges	Vehicle/Equipment maintenance and repair performed by Fleet Maintenance	60,000	60,000
74820	Fleet Fuel Charges	Gasoline for vehicles and equipment 7,000 gallons of gasoline @ \$2.48 10,000 gallons of Diesel @ \$2.70 per gallon	44,360	44,360
74910	Dues & Subscription	APWA dues for Superintendent	300	300
74920	Claims & Adjustments	Based on previous year, to be provided by HR	8,400	8,400
77110	Installment Contracts	Provided by Finance	18,524	18,524

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 1100

ORG: 4252

			DEPT REQ	MANAGER SUBMITTED
77210	Installment Contracts Interest	Provided by Finance	1,835	1,835
Total Operating Expenses			1,375,868	919,868
75400	Capital Outlay - Vehicles	Replace vehicle #504 2008 Sterling LT7500 Dump Truck with equivalent vehicle	149,148	149,148
Total Capital Outlay			149,148	149,148
Total Budget			2,096,292	1,659,337

FISCAL YEAR 2023-24

FUND: 1100
ORG: 4252

ACCOUNT:	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED
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72250	Street Construction	COST	
	General maint. of the City's street system	\$ 100,000	\$ 100,000
	Prepare for resurfacing projects and major repairs	35,000	35,000
	Materials for adverse road conditions such as salt and brine	8,000	8,000
Total 72250	Street Construction	\$ 143,000	\$ 143,000

72300	Safety & Uniform Supplies	COST	
	PPE supplies for employees	\$ 1,165	\$ 1,165
	Replace work zone signs/stands	4,000	4,000
	Safety Shoes (\$125 x 9 employees)	1,125	1,125
	Class 3 Safety Apparel (\$90 x 9)	810	810
	Safety incentive budgeted in PS 6900-7301		
Total 72300	Safety & Uniform Supplies	\$ 7,100	\$ 7,100

72950	Equipment Purchase - Noncapital	COST	
	Lumber and nails to build barricades, canvas to cover trucks, water coolers, and other small items not budget elsewhere	\$ 2,000	\$ 2,000
	Replace 2 Microsoft Surface Pro with data capabilities (\$1,800 x 2)	3,600	3,600
	Office scanner for Gil (Fujitsu \$1550)	600	600
Total 72950	Equipment Purchase - Noncapital	\$ 6,200	\$ 6,200

73950	Training & Employee Development	COST	
	Provide required training for employees in confined space/ trenching and shoring (\$50 x 9 employees)	\$ 450	\$ 450
	Career development program to further skills of employees and provide better service	1,750	1,750
	Entry Level Driver Training class (\$200 x 6 employees)	1,200	1,200
	Permit and license fees (\$200 x 6 employees)	1,200	1,200
Total 73950	Training & Employee Development	\$ 4,600	\$ 4,600

74400	Service & Maintenance Contracts	COST	
	Contract for privatized right-of-way mowing monthly	\$ 43,500	\$ 43,500
	Removal of dead and damaged trees in the City right-of-way's that pose a liability to the City	48,000	48,000
	Norfolk Southern crossing maintenance	8,000	8,000
	City's share of NCDOT bridge inspections for City bridges	3,100	3,100
Total 74400	Service & Maintenance Contracts	\$ 102,600	\$ 102,600

CAPITAL OUTLAY REQUESTS - UNIT PRICE OVER \$5000													FISCAL YEAR 2023-24		
FUND: 1100															
ORG: 4252															
75400 CAPITAL OUTLAY - MOTOR VEHICLES			Estim	Purchase	Maintenance Cost			Replacement Vehicle Year/Make Model	Dealer Replacement Cost	GVW 26,000 LBS OR GREATER (YES/NO)	ROAD TAX	TAGS (\$6.00)	APPLICABLE UPFIT COST OTHER VENDOR	TOTAL REPLACEMENT COST	Manager Submitted
Vehicle #	Retiring Vehicle Year/ Make Model	Mileage	Auction Proc	Cost	FY 20-21	FY 21-22	FY 22-23								
504	2008 Sterling LT7500 Dump Truck	82,168	4,000.00	83,746.00	2,374.77	839.24	2,677.40	2024 International Dump Truck HV607 SBA	147,141.73	YES	2,000.00	6.00		149,148	149,148
Total			4,000.00	83,746.00	2,374.77	839.24	2,677.40							149,148	149,148

***MISSION:** To deliver professional, responsive, efficient, and effective public services to all citizens and the community through responsible utilization and conservation of public funds and resources in order to promote, enhance, and protect the prosperity and quality of life in Kinston and its service area.*

DESCRIPTION OF SERVICES: The Cemeteries Section includes the staff and expenses for employees performing all cemetery maintenance and grave activities, plus the employees involved in building/property maintenance, traffic signals and traffic signs. The city owns and maintains five cemeteries (Westview, Southview, Maplewood/Hebrew, Colonial, and Cedar Grove) and has an agreement to maintain the Temple Israel cemetery on Hill Farm Road.

HIGHLIGHTS FROM FY 2022-23:

1. Completed engineering for next phase of Westview Cemetery paving.
2. Completed street sign upgrades in Lincoln City, Eastover, and Tanglewood neighborhoods.
3. Replaced conflict monitor tester, used to test traffic signals.
4. Working on improvements to data flow for cemetery sales/burials.

GOALS FOR FY 2023-24:

1. Pave areas in Westview Cemetery where lots are being sold.
2. Complete street sign upgrades in Greenmead and Lawrence Heights neighborhoods and between Highland Avenue and Plaza/Carey west of Herritage Street.
3. Replace two traffic signal controllers.
4. Evaluate cemetery space needs for next 10-20 years.

FUND: General Operating Fund 1100
 ORG: Buildings, Grounds, Cemetery 4253
 PROGRAM: General Government 300

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
61210	Salaries - Regular	165,613	152,654	208,888	181,492	231,747	10.94%	237,509
61220	Salaries - Overtime	4,727	7,105	6,000	6,129	6,000	0.00%	6,150
61230	Salaries - Vacation Payout/Other	126	9,707	-	-	0	~	0
61240	Salaries - Standby	1,607	1,220	1,800	1,493	1,800	0.00%	1,845
61260	Salaries-Temp/Part-time	25,604	28,058	25,000	21,358	3,921	-84.32%	3,921
61270	Salaries - Longevity	2,786	3,118	927	1,126	1,126	21.48%	1,154
Total Personal Services		200,463	201,862	242,615	211,599	244,594	0.82%	250,580
61810	Social Security Contribution	14,924	15,103	18,600	15,841	18,800	1.08%	19,200
61820	Retirement Contribution	19,781	22,176	26,500	23,164	29,300	10.57%	31,900
61825	Supplemental RET. (401K)	2,548	2,395	3,300	2,825	3,700	12.12%	3,800
61830	Group Insurance Contribution	38,264	32,326	42,480	36,848	49,680	16.95%	52,920
61832	Group Term Insurance	683	590	1,100	572	1,200	9.09%	1,200
61853	Workers Compensation Premiums	1,200	1,200	2,354	2,722	2,354	0.00%	2,000
61870	Allowances	400	300	-	-	0	~	0
61871	Wellness Benefit	2,060	1,965	2,400	1,315	2,880	20.00%	2,880
61873	Allowance-Cell Phone Reimbursement	553	626	400	384	400	0.00%	400
Total Fringe Benefits		80,414	76,680	97,134	83,671	108,314	11.51%	114,300
72200	Small Tools & Hand Supplies	927	662	900	896	1,500	66.67%	1,500
72210	Signs & Supplies	6,882	11,282	15,000	14,675	15,000	0.00%	15,000
72300	Safety & Uniform Supplies	1,414	1,342	1,400	1,455	1,500	7.14%	1,500
72400	Maintenance & Repair Supplies	934	1,545	1,000	600	1,000	0.00%	1,000
72460	Distribution Supplies	-	-	-	41	0	~	0
72490	Traffic Signal Supplies	4,395	9,042	10,200	10,196	15,000	47.06%	10,500
72990	Miscellaneous	198	-	300	313	300	0.00%	300
73110	Meetings & Travel	242	93	200	200	0	-100.00%	0
73220	Cellular Telephone Service	1,136	1,177	1,700	1,417	0	-100.00%	0
73300	Electric Expenses/City	16,617	15,583	17,000	13,357	17,000	0.00%	17,000
73310	Electric Expenses/Other	284	278	800	618	400	-50.00%	400
73340	Water & Sewer Expense	3,034	5,711	800	6,360	800	0.00%	800
73350	Refuse Expense	870	870	900	870	900	0.00%	900

FUND: General Operating Fund 1100
 ORG: Buildings, Grounds, Cemetery 4253
 PROGRAM: General Government 300

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
73370	Stormwater Expenses	2,430	2,430	2,500	2,430	2,500	0.00%	2,500
73510	Building Repair/Maintenance	61	1,083	1,500	1,250	1,500	0.00%	1,500
73520	Equipment Repair & Maintenance	-	730	1,500	1,398	900	-40.00%	900
73541	Temple Israel Cemetery Repairs	880	960	1,000	960	1,000	0.00%	1,000
73950	Training and Employee Development	100	208	800	250	2,200	175.00%	2,200
74140	Rent of Uniforms	1,284	1,228	1,600	1,215	1,600	0.00%	1,600
74400	Service & Maintenance Contracts	71,280	78,075	78,200	78,110	78,200	0.00%	78,200
74500	Insurance	3,654	3,763	4,027	4,027	4,027	0.00%	4,027
74520	Vehicle Insurance	665	685	733	733	733	0.00%	733
74810	Fleet Maintenance Charges	14,975	7,236	12,000	10,177	12,000	0.00%	12,000
74820	Fleet Fuel Charges	9,002	9,105	13,200	8,485	13,900	5.30%	13,900
77110	Installment Contracts	8,159	-	-	-	0	~	0
77210	Installment Contracts Interest	120	-	-	-	0	~	0
Total Operating Expenses		149,541	153,087	167,260	160,032	171,960	2.81%	167,460
75400	Capital Outlay-Vehicles			62,842	62,842	34,721	-44.75%	0
75990	Capital Outlay - Other	-	-	14,000	10,760	45,000	221.43%	45,000
Total Capital Outlay		-	-	76,842	73,602	79,721	3.75%	45,000
Total Budget		430,418	431,630	583,851	528,904	604,589	3.55%	577,340

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 1100

ORG: 4253

			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - Regular	Full time employees as per Salary Sheet + HTH + regular hours greater than 40 that do not qualify for overtime pay.	231,747	237,509
61220	Salaries - Overtime	Cemetery staff for weekend funerals and after hours responses for buildings/traffic lights.	6,000	6,150
61230	Salaries - Vacation Payout/Other			
61240	Salaries - Standby	Call in for weekend funerals and employees called in after hours (2 hrs/wk).	1,800	1,845
61260	Salaries-Temp/Part-time	Part-time employees as per salary sheet.	3,921	3,921
61270	Salaries - Longevity	Compensation in recognition of tenure (see Salary Sheet).	1,126	1,154
Total Personal Services			244,594	250,580
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	18,800	19,200
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	29,300	31,900
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	3,700	3,800
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	49,680	52,920
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	1,200	1,200
61853	Workers Compensation Premiums	Sum of Salaries-Regular and Salaries Temp/Part-time per \$100 of Salary times WC rate	2,354	2,000
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate	2,880	2,880
61873	Allowance-Cell Phone Reimbursement	Reimbursement for personal cell phone use per Cell Phone policy for (Micah Moore 252-531-8169) 1x12x\$32=\$384	400	400
Total Fringe Benefits			108,314	114,300
72200	Small Tools & Hand Supplies	Shovels, rakes, sounding rods, hand tools etc.	1,500	1,500
72210	Signs & Supplies	Vinyl, posts, supplies for traffic signs and pavement markings	15,000	15,000
72300	Safety & Uniform Supplies	See Justification Schedule	1,500	1,500
72400	Maintenance & Repair Supplies	Herbicides, pesticides, grass seed, paint, plywood, lumber etc. to support staff operations	1,000	1,000
72490	Traffic Signal Supplies	See Justification Schedule	15,000	10,500
72990	Miscellaneous	Toiletries for Maplewood/Westview Cemetery restrooms	300	300
73300	Electric Expenses/City	Electric service for Cemeteries (Maplewood, Westview, Cedar Grove) and traffic signals	17,000	17,000
73310	Electric Expenses/Other	Area lighting for Southview Cemetery	400	400
73340	Water & Sewer Expense	Service at Maplewood and Westview Cemeteries	800	800
73350	Refuse Expense	Dumpster service at Westview and occasional ground collection at Maplewood Cemeteries	900	900
73370	Stormwater Expenses	Stormwater utility fees for Cemeteries	2,500	2,500
73510	Building Repair/Maintenance	General repair of Cemetery buildings	1,500	1,500
73520	Equipment Repair & Maintenance	Conflict Monitor calibration	900	900
73541	Temple Israel Cemetery Repairs	Repair / Maintenance of Temple Israel Cemetery	1,000	1,000
73950	Training and Employee Development	See Justification Schedule	2,200	2,200
74140	Rent of Uniforms	Uniforms (6 employees @ \$4.40 wk x 52wks=\$1372.80yr) + (Energy Surcharge \$3.00 x 52wks=\$156.00yr)=\$1528.80	1,600	1,600

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 1100

ORG: 4253

			DEPT REQ	MANAGER SUBMITTED
74400	Service & Maintenance Contracts	See Justification Schedule	78,200	78,200
74500	Insurance	Based on previous budget - To be provided by HR	4,027	4,027
74520	Vehicle Insurance	Based on previous budget - To be provided by HR	733	733
74810	Fleet Maintenance Charges	Vehicle maintenance and repair	12,000	12,000
74820	Fleet Fuel Charges	3600 gallons of gasoline @ \$2.48 = \$8928 1800 gallons of diesel @ \$2.70 = \$4860	13,900	13,900
Total Operating Expenses			171,960	167,460
75400	Capital Outlay-Vehicles	Replace vehicle #927 with equivalent vehicle as per state contract	34,721	0
75990	Capital Outlay - Other	Paving at Westview Cemetery (Install asphalt pavement for new sections with active lot sales)	45,000	45,000
Total Capital Outlay			79,721	45,000
Total Budget			604,589	577,340

JUSTIFICATION SUPPORTING SCHEDULES		FISCAL YEAR 2023-24	
FUND:	1100		
ORG:	4253		
ACCOUNT:	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

72300	Safety & Uniform Supplies	COST	
	Safety apparel/PPE	\$ 600	\$ 600
	Employee reimbursement for safety boots (7 employees x \$125=\$875)	900	900
Total 72300	Safety & Uniform Supplies	\$ 1,500	\$ 1,500

72490	Traffic Signal Supplies	COST	
	NCRR Encroachments	\$ 2,000	\$ 2,000
	Bulbs, wires, etc. for traffic signals	3,300	3,300
	Controller repairs	2,000	2,000
	Replace two traffic controllers	4,500	-
	Replace conflict monitors	3,200	3,200
Total 72490	Traffic Signal Supplies	\$ 15,000	\$ 10,500

73950	Training and Employee Development	COST	
	CDL permit and license reimbursement (4 employees x \$200=\$800) + CDL class and training (4 employees x \$200=\$800) = \$1600.00	\$ 1,600	\$ 1,600
	Career development registration, classes, and job related expenses	600	600
Total 73950	Training and Employee Development	\$ 2,200	\$ 2,200

74400	Service & Maintenance Contracts	COST	
	Grounds maintenance for Cemeteries	\$ 77,770	\$ 77,770
	Pest control at Maplewood building	430	430
Total 74400	Service & Maintenance Contracts	\$ 78,200	\$ 78,200

CAPITAL OUTLAY REQUESTS - UNIT PRICE OVER \$5000

FISCAL YEAR 2023-24

ORG: 4253

75400 CAPITAL OUTLAY - MOTOR VEHICLES			Estim	Purchase	Maintenance Cost			Replacement Vehicle Year/Make Model	Replacement Cost	GVW 25,000 LBS OR GREATER (YES/NO)	ROAD TAX	TAGS (\$6.00)	APPLICABLE UPFIT COST OTHER VENDOR	TOTAL REPLACEMENT COST	Manager Submitted
Vehicle #	Retiring Vehicle Year/ Make Model	Mileage	Auction Proc	Cost	FY 20-21	FY 21-22	FY 22-23								
927	2000 Ford F150 Supercab	154,947	2,200.00	17,840.00	760.63	257.65	156.65	2023 Dodge Ram	33,703.00	no	1,012.00	6.00		34,721.00	0.00
Total			2,200.00	17,840.00	760.63	257.65	156.65							34,721.00	0.00

75990 Capital Outlay - Other								Replacement Item	Replacement Cost	Manager Submitted
							Paving at Westview Cemetery (Install asphalt pavement for new sections with active lot sales)	45,000.00	45,000.00	
Total			0.00	0.00	0.00	0.00		45,000.00	45,000.00	

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DIVISION: PLANNING

MISSION: Our mission is to facilitate development, engage citizens in the planning process, strengthen our neighborhoods and implement policies and programs representative of community needs. We strive toward a built environment that promotes healthy living, economic opportunity, and instills pride in our community.

DESCRIPTION OF SERVICES:

Planning is responsible for: creating long-range plans that strategize land use, zoning, historic preservation, public art, and floodplain regulation; applying and managing grants for various plans and development opportunities; providing technical assistance to citizens and developers with land development projects; reviewing development plans for compliance with the Unified Development Ordinance; managing bids on city-owned property; managing the city's National Flood Insurance Program; providing staff support to various boards, commissions and the City Council; issuing permits for zoning compliance and certification, demolition, and signs; enforcing zoning compliance, grass and weed abatement and Kinston's Minimum Housing Code; initializing and finalizing condemnation of unsafe buildings.

HIGHLIGHTS FROM FY 2022-23 (December 2022-June 2023):

1. Received \$294,000 in grant funding for home repairs.
2. Successfully awarded an intern from East Carolina University and a Lead for North Carolina Fellow from UNC Development Finance Initiative. These interns will assist with various community development projects in the Planning Department.
3. Implemented an interlocal agreement with Lenoir County to merge building permitting process and inspections
4. Revised city owned properties advertised for bids and economic development opportunities lists

GOALS FOR FY 2023-24:

1. Restructure the Planning Department organization chart and hire personnel to fill positions
2. Develop Downtown Masterplan in collaboration with Lenoir County
3. Reestablish the Kinston 101 program for local citizens to learn about city operations and local government.
4. Distribute citizen survey concerning housing and create strategic goals for increased housing
5. Work with Downtown Kinston on a Vacant Building Policy
6. Update the Unified Development Ordinance
7. Provide quasi-judicial and advisory training for the Planning Board and City Council
8. Continue the education of our staff and obtain certification for our code official, community development planner and new staff, if applicable.
9. Continue proactive efforts in code enforcement, condemnation, and minimum housing.
10. Move forward in providing services online and in digital format for permitting and plan submission and review.
11. Look for public/private opportunities for revitalization of vacant buildings (Glen Raven and Sampson School) along with large vacant areas (Lincoln City)

FUND: General Operating Fund 1100
 ORG: Planning & Inspections 4292
 PROGRAM: Planning & Development 150

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
61210	Salaries - Regular	85,870	41,928	126,700	58,816	290,172	129%	297,387
61220	Salaries - Overtime	308	-	-	-	0	~	0
61230	Salaries - Vacation Payout/Other	-	5,771	-	-	0	~	0
61251	Salaries - Merit/Bonus	-	4,175	-	-	0	~	0
61260	Salaries-Temp/Part-time	28,578	2,743	-	-	35,000	~	17,500
61270	Salaries - Longevity	1,256	-	-	-	0	~	0
Total Personal Services		116,012	54,617	126,700	58,816	325,172	157%	314,887
61810	Social Security Contribution	8,867	3,947	11,300	4,488	24,900	120%	24,100
61820	Retirement Contribution	8,736	5,674	17,900	7,111	35,400	98%	38,400
61825	Supplemental RET. (401K)	1,260	594	2,300	882	4,400	91%	4,500
61830	Group Insurance Contribution	8,237	5,122	16,992	11,197	41,400	144%	44,100
61832	City Provided Group Term Life	353	122	800	148	1,500	88%	1,500
61853	Workers Compensation Premiums	500	500	1,605	1,605	4,005	150%	2,600
61870	Allowances	903	29	1,000	583	1,000	0%	1,000
61871	Wellness Benefit	480	470	960	-	2,400	150%	2,400
61873	Allowance-Cell Phone Reimb	604	39	750	313	750	0%	750
Total Fringe Benefits		29,939	16,497	53,607	26,327	115,755	116%	119,350
71920	Professional Service - Legal	45,374	26,151	36,000	36,000	20,000	-44%	20,000
71927	Professional Services - Consultant	24,745	68,011	30,000	30,000	30,000	0%	30,000
71990	Professional Services-Other	50,000	51,293	50,000	50,000	50,000	0%	50,000
72300	Safety & Uniform Supplies	-	-	-	-	500	~	500
72320	Audio Visual Library Supplies	-	-	-	-	1,000	~	1,000
72600	Office Supplies & Materials	648	352	900	1,267	1,200	33%	1,200
72601	Office Equipment	774	1,182	900	700	900	0%	900
72990	Miscellaneous Supplies	-	36	-	-	0	~	0
72991	Weed Abatement/Grass Mowing Exp	-	-	-	-	25,000	~	25,000
73110	Meeting & Travel	723	843	4,000	4,056	4,500	13%	4,500
73200	Telephone Service	418	65	100	100	840	740%	840
73250	Postage	84	-	500	500	500	0%	500
73395	Bank Card Collection Fee	-	-	-	-	1,200	~	1,200

FUND: General Operating Fund 1100
 ORG: Planning & Inspections 4292
 PROGRAM: Planning & Development 150

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
73410	Printing Costs	-	19	500	500	500	0%	500
73512	Building Demolition	67,793	51,948	64,350	64,350	50,000	-22%	50,000
73520	Equipment Repair/Maintenance	-	-	500	600	600	20%	600
73700	Advertising	2,775	3,957	4,000	3,232	4,000	0%	4,000
73950	Training & Employee Development	-	288	2,000	2,000	3,500	75%	3,500
73990	Temporary Labor Services	-	-	-	-	17,000	~	17,000
74400	Service & Maintenance Contracts	1,049	-	3,300	3,000	5,500	67%	5,500
74500	Insurance	2,200	2,600	2,782	2,782	2,782	0%	2,782
74520	Vehicle Insurance	-	-	-	-	3,103	~	3,103
74810	Fleet Maintenance Charges	-	-	-	-	1,500	~	1,500
74820	Fleet Fuel Charges	-	-	-	-	3,000	~	3,000
74910	Dues & Subscription	1,062.88	823	1,000	1,000	1,000	0%	1,000
Total Operating Expenses		197,645	207,568	200,832	200,087	228,125	14%	228,125
Total Capital Outlay		-	-	-	-	0	~	0
Total Budget		343,597	278,682	381,139	285,230	669,052	76%	662,362

JUSTIFICATION SHEET			FISCAL YEAR 2023-24	
FUND: 1100				
ORG: 4292				
			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - Regular	Please provide from HR	290,172	297,387
61260	Salaries-Temp/Part-time		35,000	17,500
Total Personal Services			325,172	314,887
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	24,900	24,100
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	35,400	38,400
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	4,400	4,500
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	41,400	44,100
61832	City Provided Group Term Life	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	1,500	1,500
61853	Workers Compensation Premiums	Sum of Salaries-Regular and Salaries Temp/Part-time per \$100 of Salary times WC rate	4,005	2,600
61870	Allowances	Car allowance - Planning Director	1,000	1,000
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate	2,400	2,400
61873	Allowance-Cell Phone Reimb	Cell allowance - Planning Director	750	750
Total Fringe Benefits			115,755	119,350
71920	Professional Service - Legal	Condemnation Legal Services	20,000	20,000
71927	Professional Services - Consultant	Consulting fees & Matching Assistance - URP/ESFRLP19 & Masterplan and UDO update	30,000	30,000
71990	Professional Services-Other	UNC - DFI Contract	50,000	50,000
72300	Safety & Uniform Supplies	(From 4375) Funds used for inspections team to acquire field attire, shoes, and weather gear	500	500
72320	Audio Visual Library Supplies	(From 4375)	1,000	1,000
72600	Office Supplies & Materials	Supplies for daily departmental operation	1,200	1,200
72601	Office Equipment	Equipment as-needed for departmental use	900	900
72991	Weed Abatement/Grass Mowing Exp	(From 4375) Funds used for addressing grass and weed complaints as reported by the general public	25,000	25,000
73110	Meeting & Travel	Funds for travel/training as required to maintain certs and training for Planning dept	4,500	4,500
73200	Telephone Service	\$70 x 12 months for US Cellular account	840	840
73250	Postage		500	500
73395	Bank Card Collection Fee	(From 4375)	1,200	1,200

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 1100

ORG: 4292

			DEPT REQ	MANAGER SUBMITTED
73410	Printing Costs		500	500
73512	Building Demolition	Ongoing removal of slum/blight conditions throughout Kinston.	50,000	50,000
73520	Equipment Repair/Maintenance		600	600
73700	Advertising	Payments for legal notices, public hearings, and other general notices for the public.	4,000	4,000
73950	Training & Employee Development	Funds to help certifications for rehab inspection	3,500	3,500
73990	Temporary Labor Services	LEAD Fellows Intern from UNC - City's contribution of salary	17,000	17,000
74400	Service & Maintenance Contracts	Ongoing fees for ESRI GIS software.	5,500	5,500
74500	Insurance	PROVIDED BY HR	2,782	2,782
74520	Vehicle Insurance	(From 4375) PROVIDED BY HR	3,103	3,103
74810	Fleet Maintenance Charges	(From 4375) Maintenance payments as needed	1,500	1,500
74820	Fleet Fuel Charges	(From 4375) Fuel fees for inspections vehicles	3,000	3,000
74910	Dues & Subscription	Funds to be used for required certification dues and payments for CZO and nacho app	1,000	1,000
Total Operating Expenses			228,125	228,125
Total Budget			669,052	662,362

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***MISSION:** The Kinston Police Department pledges to serve our community, to safeguard lives and property, and to preserve order all while respecting the constitutional rights of everyone to liberty, equality, and justice*

DESCRIPTION OF SERVICES:

Proactive Uniformed Patrols
 Crime Laboratory
 Animal Control

Criminal Investigations
 Traffic Enforcement
 Records Dissemination

Community Support
 School Resources
 SWAT Capabilities

HIGHLIGHTS FROM FY 2023-23:

1. KPD directed law enforcement efforts on our most violent offenders through active and long-standing partnerships with the Bureau of Alcohol, Tobacco, Firearms and Explosives, US Marshalls Office, NC SBI, NC ALE, N.C. Probation and Parole, and neighboring local law enforcement agencies.
2. KPD sent three supervisors to the Law Enforcement Executive Program at North Carolina State University.
3. We improved our vehicle fleet immensely by ordering 23 new Ford Explorer interceptors.
4. We increased utilization of services offered within our community to respond to and provide essential services for needs involving mental health issues, substance abuse, and homelessness. These service providers include, but are not limited to: crisis services managed in Lenoir County by Eastpointe through mobile crisis response, Port Health to include adult and youth crisis services, and the Lenoir County Health Department.
5. KPD utilized DDACTS to strategically deploy proactive patrols for maximum efficiency in response to calls from the community, to focus on their most requested needs from the citizens of Kinston.
6. KPD continued analysis of Juvenile Justice Reform and implemented strategies within our city to work towards juvenile diversion versus detention. We completed the 2019 DMC Grant.
7. KPD continued to focus on hiring, developing, and creating leaders within the organization through training and education. We hosted several training seminars and sent our officers to several law enforcement conferences around the state and country.
8. We worked with other City departments preparing a comprehensive and competitive pay plan without causing any cost to our citizens.
9. We identified a need for a new gang intelligence officer position within our agency and filled the position with an experienced investigator.
10. In order to counter the rise in violent crime, we put together a new team made up of patrol officers, investigators and an ATF task force officer; the Violent Crime Action Team or VCAT, will be an essential tool with combating crime within our city.
11. We introduced a survey assessment of our services to our citizens.

Goals for FY 2023-24:

1. Continue our recruitment efforts with the target to fill vacant police officer positions within the organization. We strive to be at full capacity by the end of the year.
2. Increase officer presence within our community and utilize resources to serve our citizens.
3. Increase our social media presence in our community. We believe a transparent organization not only humanizes the agency but also provides day-to-day insight for our community residents.
4. Send another group of supervisors to the Law Enforcement Executive Program at North Carolina State University.
5. Hire a Data Analyst to assist with the new Motorola RMS software upgrade as well as aid with evidence-based policing strategies.
6. Hire a social worker for our agency to assist with victim services as well as serve as a liaison for the agency and community resources.
7. Improve our Animal Control Enforcement team by hiring two (2) non-sworn ACO to assist with animal control enforcement in our city limits.
8. Offer enhanced training for our officers and staff members as well as build a leadership culture within our organization. We will follow our succession plan for future promotions within our organization.
9. Utilize community resources as well as law enforcement partners to reduce violent crime in our community.
10. Continue to utilize the Kinston Police Department 5-Year Strategic Plan.
11. Continue the path toward Agency Accreditation.
12. Enhance agency equipment, such as continue to upgrade vehicles, body worn cameras, crime scene software, officer safety equipment and utilize innovative software to provide information for our citizens in real-time format.
13. Start a new Citizen Police Academy and incorporate it annually to assist with community engagement.
14. Host a Community Meeting to discuss gangs within our community.
15. Host a Faith Based Seminar to discuss crime trends within our community and collaborate with our faith-based leaders to identify community resources as well as provide solutions to issues affecting our community.
16. Conduct promotions within the agency to fill un-filled positions due to retirement; two Major positions, two Captain positions, and three Sergeant positions will open this current year.
17. Continue to seek out local, state and federal grants to cover the cost of equipment, training, accreditation as well as community enhancement.
18. Complete agency-wide CIT training to ensure our department is 100% CIT certified.
19. Continue to work closely with the GATE of Lenoir County.
20. Increase traffic enforcement as well as advertise the importance of traffic safety and pedestrian safety.

FUND: General Operating Fund

1100

FISCAL YEAR 2023-24

ORG: Law Enforcement

4371

PROGR: Public Safety

200

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
61210	Salaries - Regular	3,541,634	3,424,518	3,971,639	3,374,042	4,108,352	3.44%	4,126,934
61220	Salaries - Overtime	43,429	67,878	95,000	94,089	95,000	0.00%	97,375
61230	Salaries - Vacation Payout/Other	10,963	54,972	54,000	54,000	54,000	0.00%	55,350
61240	Salaries - Standby	20,949	20,868	21,500	27,467	21,500	0.00%	22,038
61251	Salaries - Merit/Bonus	-	2,500	-	-	0	~	0
61252	Clothing Allowances	10,766	11,550	10,500	9,800	0	-100.00%	0
61260	Salaries-Temp/Part-time	-	5,938	20,000	19,238	20,000	0.00%	20,000
61270	Salaries - Longevity	45,604	49,278	47,224	43,613	40,691	-13.83%	41,144
61280	Separation Allowances	240,026	259,020	267,847	266,420	267,847	0.00%	267,847
Total Personal Services		3,913,371	3,896,522	4,487,710	3,888,668	4,607,390	2.67%	4,630,688
61810	Social Security Contribution	290,356	290,852	343,400	284,069	352,500	2.65%	354,300
61820	Retirement Contribution	419,482	436,205	536,934	481,607	553,214	3.03%	598,039
61825	Supplemental RET. (401K)	170,151	164,048	195,134	174,904	199,242	2.11%	200,263
61830	Group Insurance Contribution	614,208	509,415	654,192	503,038	662,400	1.25%	687,960
61832	City Provided Group Term Life	13,888	12,401	20,100	10,630	20,800	3.48%	20,800
61853	Workers Compensation Premiums	20,100	21,420	23,112	-	23,112	0.00%	33,900
61870	Allowances	1,500	900	-	1,200	0	~	0
61871	Allowances-Wellness Benefit	27,530	25,410	36,960	13,905	38,400	3.90%	37,440
Total Fringe Benefits		1,557,216	1,460,651	1,809,832	1,469,352	1,849,669	2.20%	1,932,702
71990	Professional Service - Other	80,788	9,377	13,000	13,000	13,000	0.00%	13,000
72110	Janitorial Supplies	109	71	300	300	300	0.00%	300
72300	Safety and Uniform Supplies	32,452	28,673	32,200	32,200	42,700	32.61%	42,700
72310	Education/Program Supplies	8,627	3,757	5,000	5,000	10,000	100.00%	10,000
72320	Audio/Visual Library Supplies	848	1,242	1,300	2,038	1,300	0.00%	1,300
72350	Medication and Bandages	360	69	1,000	1,000	1,000	0.00%	1,000
72380	Sundries	25,000	25,000	25,000	25,000	25,000	0.00%	25,000
72400	Maintenance and Repair Supplies	-	-	-	22	0	~	0

FUND: General Operating Fund

1100

FISCAL YEAR 2023-24

ORG: Law Enforcement

4371

PROGR/ Public Safety

200

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
72600	Office Supplies & Materials	7,080	7,496	7,000	7,483	7,000	0.00%	7,000
72601	Office Equipment	3,827	3,662	5,000	5,000	5,000	0.00%	5,000
72640	Law Enforcement Supplies	28,387	25,292	36,000	36,000	40,000	11.11%	40,000
72650	Photograph Supplies	699	182	1,000	1,000	1,000	0.00%	1,000
72910	Data Processing Supplies	4,144	4,359	4,300	4,300	4,300	0.00%	4,300
72950	Equipment purchase - Noncapital	17,395	-	-	-	74,940	~	74,940
72990	Miscellaneous Supplies	2,345	2,311	2,400	2,433	2,400	0.00%	2,400
73110	Meeting & Travel	38,334	13,326	16,000	21,776	16,000	0.00%	16,000
73200	Telephone Service	4,136	1,457	8,000	6,157	8,000	0.00%	8,000
73220	Cellular Telephone Services	70,883	76,968	80,000	74,462	80,000	0.00%	50,000
73250	Postage	374	520	500	527	500	0.00%	500
73290	Other Communications	756	380	1,000	1,000	1,000	0.00%	1,000
73300	Electric Expenses/City	3,065	2,859	3,000	3,000	8,000	166.67%	8,000
73330	Natural Gas	349	561	1,500	-	1,500	0.00%	1,500
73340	Water & Sewer	1,472	838	1,700	681	1,700	0.00%	1,700
73350	Refuse Expense	573	573	900	573	900	0.00%	900
73370	Stormwater Expenses	54	54	100	54	900	800.00%	900
73410	Printing	1,125	925	1,200	1,200	1,200	0.00%	1,200
73510	Building Repair and Maintenance	875	377	950	2,614	950	0.00%	950
73520	Equipment Repair and Maintenance	11,279	8,127	10,000	7,463	10,000	0.00%	10,000
73550	Communications Repair & Maintenance	2,056	2,085	3,000	2,400	3,000	0.00%	3,000
73630	K-9 Health Care & Maintenance	4,106	4,718	4,500	7,630	10,000	122.22%	10,000
73950	Training & Employee Development	2,366	4,548	7,600	7,085	16,000	110.53%	16,000
74400	Service and Maintenance Contracts	118,777	119,019	146,000	145,514	292,000	100.00%	292,000
74496	Animal Control Services	-	-	-	-	90,000	~	212,000
74500	Insurance	88,000	93,250	64,176	64,176	64,176	0.00%	64,176
74520	Vehicle Insurance	71,816	54,405	39,590	39,590	39,590	0.00%	39,590

FUND: General Operating Fund 1100
 ORG: Law Enforcement 4371
 PROGR/ Public Safety 200

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
74810	Fleet Maintenance Charges	160,683	180,794	120,000	120,688	120,000	0.00%	120,000
74820	Fleet Fuel Charges	145,449	199,268	167,000	136,161	167,000	0.00%	167,000
74901	Catch-a-Criminal Program	1,270	-	1,500	1,013	1,500	0.00%	1,500
74910	Dues & Subscription	410	519	520	544	520	0.00%	520
77101	Loans - Principal	50,503	52,712	55,019	55,019	57,426	4.37%	57,426
77110	Installment Contracts	268,182	199,566	168,556	168,555	172,912	2.58%	172,912
77201	Loan Interest Expense	63,390	61,181	58,875	58,875	56,468	-4.09%	56,468
77210	Installment Contracts Interest	29,535	26,090	21,337	21,337	17,129	-19.72%	17,129
Total Operating Expenses		1,351,880	1,216,611	1,116,023	1,082,870	1,466,311	31.39%	1,558,311
75200	Capital Outlay - Data Processing	147,435	-	112,683	109,679	677,504	501.25%	666,829
75400	Capital Outlay - Vehicles	81,329	31,918	1,094,433	1,059,924	322,443	-70.54%	0
75500	Capital Outlay - Other Equipment	42,446	-	346,914	343,335	30,000	-91.35%	30,000
Total Capital Outlay		271,209	31,918	1,554,030	1,512,938	1,029,947	-33.72%	696,829
Total Budget		7,093,675	6,605,702	8,967,595	7,953,828	8,953,316	-0.16%	8,818,529

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 1100

ORG: 4371

			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - Regular		4,108,352	4,126,934
61220	Salaries - Overtime	To include pay for call out to a major crime scene, special events and surveillance.	95,000	97,375
61230	Salaries - Vacation Payout/Other	Vacation payout for employees who retire or resign for vacation.	54,000	55,350
61240	Salaries - Standby	Standby is needed on a weekly basis. Two (2) officers are assigned in the event of a crime scene call out.	21,500	22,038
61252	Clothing Allowances	Investigators will now be in Uniform; moved this line item to #72300 to assist with uniform payments	0	0
61260	Salaries-Temp/Part-time		20,000	20,000
61270	Salaries - Longevity	Based on years of service (5 years or more).	40,691	41,144
61280	Separation Allowances	Allowance for retired police personnel with 30 years of service.	267,847	267,847
Total Personal Services			4,607,390	4,630,688
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	352,500	354,300
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	553,214	598,039
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	199,242	200,263
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	662,400	687,960
61832	City Provided Group Term Life	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	20,800	20,800
61853	Workers Compensation Premiums	Sum of Salaries-Regular and Salaries Temp/Part-time per \$100 of Salary times WC rate	23,112	33,900
61871	Allowances-Wellness Benefit	Number of budgeted positions times \$480.	38,400	37,440
Total Fringe Benefits			1,849,669	1,932,702
71990	Professional Service - Other	Psychological exams for new hires (LE only), physical fitness, euthanize of feral cats and other services rendered by other professionals. SBI collection kits (rape, homicides and DNA). SEE JUSTIFICATION SCHEDULE	13,000	13,000
72110	Janitorial Supplies	Cleaning materials to clean pistol range and VCAT offices.	300	300
72300	Safety and Uniform Supplies	Uniforms needed for sworn personnel to include new hires, investigators, Sentinels and office personnel. Clothing for BLET students who are hired and attend the academy. Added Clothing allowances to this line item as Investigators will now be in uniform. SEE JUSTIFICATION SCHEDULE	42,700	42,700
72310	Education/Program Supplies	Supplies needed for educational/recruitment programs. Purchase of posters, handouts, flyers and pamphlets for safety awareness. SEE JUSTIFICATION SCHEDULE.	10,000	10,000
72320	Audio/Visual Library Supplies	Items needed for presentations by staff and for community events. Yearly update of departmental manuals and directives.	1,300	1,300
72350	Medication and Bandages	First aid kits carried on law enforcement vehicles.	1,000	1,000
72380	Sundries	Funds utilized by Narcotic Division to deter the selling of drugs and used to enhance our informant program.	25,000	25,000
72600	Office Supplies & Materials	Office supplies needed to perform duties of the office and for patrol. SEE JUSTIFICATION SCHEDULE	7,000	7,000

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 1100

ORG: 4371

			DEPT REQ	MANAGER SUBMITTED
72601	Office Equipment	For replacement of office equipment such as chairs, floor mats and shredders.	5,000	5,000
72640	Law Enforcement Supplies	Ammunition, firearm maintenance, duty gear, taser cartridges and additional items needed so that Officers can perform their duties. Ammunition has increased since last year. SEE JUSTIFICATION SCHEDULE	40,000	40,000
72650	Photograph Supplies	Supplies needed for crime scenes such as photographs, cameras and media devices	1,000	1,000
72910	Data Processing Supplies	Cartridges and toners needed for copiers and printers in department.	4,300	4,300
72950	Equipment purchase - Noncapital	AEDs for the station, 3 replacement covert systems, 12 body worn cameras, 4 shift cameras, replacement firearms, 3 replacement SWAT vests & helmets, replacement SWAT rifles. SEE JUSTIFICATION SCHEDULE	74,940	74,940
72990	Miscellaneous Supplies	Items that do not fit in any other category. To include awards and supplies for special occasions.	2,400	2,400
73110	Meeting & Travel	Training cost for personnel to include meals, registrations and hotel accommodations. Classes may be in town or out of town and may require overnight accommodations. SEE JUSTIFICATION SCHEDULE	16,000	16,000
73200	Telephone Service	Department's expenses incurred for telephone usage. Include services at pistol range.	8,000	8,000
73220	Cellular Telephone Services	Departmental cellular needed to conduct sharing of information between staff and at crime scenes. Includes data service for all mobile devices including mobile data tablets for each patrol vehicle.	80,000	50,000
73250	Postage	Fees to provide postage for mailing out envelopes and packages. Some have to be mailed registered.	500	500
73290	Other Communications	Share of expenses incurred by the Department for recall of emergency staff.	1,000	1,000
73300	Electric Expenses/City	Department's share of expenses incurred by the use of electricity. Service is provided to the Pistol Range.	8,000	8,000
73330	Natural Gas	Heating expense for Pistol Range.	1,500	1,500
73340	Water & Sewer	Department's share of city water and sewer plus water services at the Pistol Range.	1,700	1,700
73350	Refuse Expense	Department's share of city garbage pick up.	900	900
73370	Stormwater Expenses	Stormwater expenses.	900	900
73410	Printing	Printing of forms that are done by an outside vendor.	1,200	1,200
73510	Building Repair and Maintenance	Maintenance of the Pistol Range building and ground.	950	950
73520	Equipment Repair and Maintenance	Maintenance of patrol vest carriers and small equipment repair. SEE JUSTIFICATION SCHEDULE	10,000	10,000
73550	Communications Repair & Maintenance	Radio repair is ongoing. Maintenance of in-house cameras and Lidar equipment.	3,000	3,000
73630	K-9 Health Care & Maintenance	Food, medication, New bite suit and visits to veterinary for police canines. SEE JUSTIFICATION SCHEDULE	10,000	10,000
73950	Training & Employee Development	Registration fees for various courses and conferences. The department encourages the development of well trained officers and office personnel. SEE JUSTIFICATION SCHEDULE	16,000	16,000

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 1100

ORG: 4371

			DEPT REQ	MANAGER SUBMITTED
74400	Service and Maintenance Contracts	Annual payments to CopyPro, DEPS, ESRI, NCSBI, Covert Track, Tri Tech, Morpho Track, TLO, Brashaw Consulting, Lexis Nexus, Recor License Plate Readers and Power DMS. SEE JUSTIFICATION SCHEDULE	292,000	292,000
74496	Animal Control Services	Contract with SPCA - \$7,500 per month formally in Organizational Support	90,000	212,000
74500	Insurance	Provided by HR	64,176	64,176
74520	Vehicle Insurance	Provided by HR	39,590	39,590
74810	Fleet Maintenance Charges	Maintenance of vehicles in department. Account is maintained by Fleet Maintenance.	120,000	120,000
74820	Fleet Fuel Charges	Fuel cost to run department's vehicles.	167,000	167,000
74901	Catch-a-Criminal Program		1,500	1,500
74910	Dues & Subscription	Renewals for various manuals and magazines and organization fees.	520	520
77101	Loans - Principal	PROVIDED BY FINANCE	57,426	57,426
77110	Installment Contracts	PROVIDED BY FINANCE	172,912	172,912
77201	Loan Interest Expense	PROVIDED BY FINANCE	56,468	56,468
77210	Installment Contracts Interest	PROVIDED BY FINANCE	17,129	17,129
Total Operating Expenses			1,466,311	1,558,311
75200	Capital Outlay - Data Processing	(70) Getac S410 Vehicle Laptops, (1) Motorola Records Management System, (1) Greykey Cellular Extraction System, (1) "OSCAR" 360 CSI System	677,504	666,829
75400	Capital Outlay - Vehicles	(2) K9 replacement vehicles, (3) patrol replacement vehicles	322,443	0
75500	Capital Outlay - Other Equipment	(2) New Police K9's	30,000	30,000
Total Capital Outlay			1,029,947	696,829
Total Budget			8,953,316	8,818,529

JUSTIFICATION SUPPORTING SCHEDULES		FISCAL YEAR 2023-24	
FUND:	1100		
ORG:	4371		
ACCOUNT:	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

71990	Professional Service - Other		
	FMRT - Psychology examinations	\$ 5,000	\$ 5,000
	Euthanize feral cats	3,000	3,000
	Casper Connection	700	700
	Seamless Mobility Solutions	4,300	4,300
Total 71990	Professional Service - Other	\$ 13,000	\$ 13,000

72300	Safety and Uniform Supplies		
	BLET Uniforms	\$ 10,000	\$ 10,000
	Officers Uniforms, Boots, etc.: \$350 x 68 Officers	23,800	23,800
	Sentinels and nonsworn staff	1,200	1,200
	Vests, vest carriers	7,700	7,700
Total 72300	Safety and Uniform Supplies	\$ 42,700	\$ 42,700

72310	Education/Program Supplies		
	Cups, pens, bags, balls, frisbees for the community engagement	\$ 8,000	\$ 8,000
	Plaques, awards for annual awards	1,500	1,500
	Folders, cups, mugs for assessment assessors	500	500
Total 72310	Education/Program Supplies	\$ 10,000	\$ 10,000

ACCOUNT:	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED
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72600	Office Supplies & Materials		
	Paper for office and patrol personnel	\$ 2,400	\$ 2,400
	Folders, forms, pens, glue, ink, documents, crime books, etc.	4,000	4,000
	Annual PO BOX	600	600
Total 72600	Office Supplies & Materials	\$ 7,000	\$ 7,000

72640	Law Enforcement Supplies		
	Ammunition for BLET and KPD qualifications	\$ 18,000.00	\$ 18,000.00
	Taser Cartridges for annual qualification	6,000.00	6,000.00
	Duty Gear for patrol personnel: belts, batons, handcuffs, traffic vests	9,000.00	9,000.00
	Outer carrier vest replacement	4,000.00	4,000.00
	Firearm Maintenance	3,000.00	3,000.00
Total 72640	Law Enforcement Supplies	\$ 40,000	\$ 40,000

72950	Equipment purchase - Noncapital		
	3 AED Zoll Package	\$ 5,762	\$ 5,762
	3 Covert Camera Systems	11,504	11,504
	12 Body Worn Camera Systems - upgrade	10,320	10,320
	4 Shift Cameras	6,405	6,405
	8 Glock firearm pistols	5,112	5,112
	SWAT rifles	9,761	9,761
	3 Swat Helmets & Helmets - annual replacement	14,076	14,076
	Upgrade KPD radios	12,000	12,000
Total 72950	Equipment purchase - Noncapital	\$ 74,940	\$ 74,940

ACCOUNT:	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED
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73110	Meeting & Travel		
	NCJA Registration & Meal = 76 employees	\$ 4,000.00	\$ 4,000.00
	West Point Leadership Program, Executive Training	4,000.00	4,000.00
	SWAT Team Training	3,000.00	3,000.00
	Hotels for training	5,000.00	5,000.00
Total 73110	Meeting & Travel	\$ 16,000	\$ 16,000

73520	Equipment Repair and Maintenance		
	Basic equipment repair for mobile & handheld radios	\$ 4,000	\$ 4,000
	Basic equipment repair for uniforms, vests, flashlights, etc.	2,000	2,000
	Basic equipment repair for tasers, body worn cameras	4,000	4,000
Total 73520	Equipment Repair and Maintenance	\$ 10,000	\$ 10,000

73630	K-9 Health Care & Maintenance		
	Bite Suit for K9 handlers	\$ 2,000	\$ 2,000
	Food	2,500	2,500
	Medication	5,000	5,000
	Misc. K9 - badges, harness, etc.	500	500
Total 73630	K-9 Health Care & Maintenance	\$ 10,000	\$ 10,000

73950	Training & Employee Development		
	SRO Training for school resource officers	\$ 2,000	\$ 2,000
	OCDETF Training for organized crime - Federal Prosecution	4,000	4,000
	Narcotics Association Training - for State & Federal Prosecution	2,000	2,000
	NC Police Executive Training	2,000	2,000
	Gang Training for our officers and VCAT unit	4,000	4,000
	TAC Training for less lethal certification, SWAT certification.	2,000	2,000
Total 73950	Training & Employee Development	\$ 16,000	\$ 16,000

ACCOUNT:	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED
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74400	Service and Maintenance Contracts		
	Power DMS Annual	\$ 11,000	\$ 11,000
	Lexis Nexis Annual	18,600	18,600
	DEPS	3,000	3,000
	Tip 411	7,000	7,000
	Idemia Live Scan Maint.	4,400	4,400
	NC Court Reporting Transcript Annual	2,000	2,000
	DCIN Annual	7,000	7,000
	Recor LPR Service Annual	12,000	12,000
	Benchmark Use of Force Software Annual	10,500	10,500
	Motorola Software Annual	54,000	54,000
	AFFIX Tracker Annual	5,500	5,500
	Copy Pro	6,500	6,500
	Police one services annual	4,500	4,500
Total 74400	Service and Maintenance Contracts	\$ 292,000	\$ 292,000

MAINTENANCE FOR REPLACEMENT VEHICLES SHEET

FISCAL YEAR 2023-24

FUND: 1100
 ORG: 4371

75400 Capital Outlay - Vehicles			Estim	Purchase	Maintenance Cost			Replacement Vehicle Year/Make Model	Dealer Replacement Cost	GVW 26,000 LBS OR GREATER (YES/NO)	ROAD TAX	TAGS (\$6.00)	APPLICABLE UPFIT COST OTHER VENDOR	TOTAL REPLACEMENT COST	Manager Submitted
Vehicle #	Retiring Vehicle Year/ Make Model	Mileage	Auction Proc	Cost	FY 20-21	FY 21-22	FY 22-23								
40	2010 Dodge Charger	154,382	1,350	20,914	6,729	3,685	1,668	2024 Ford PI SUV (K9)	48,302	No	1,449	6	16,581	66,338	0
22	2007 Ford Crown Victoria	118,725	1,000	20,600	241	1,743	176	2024 Ford PI SUV (K9)	48,302	No	1,449	6	16,581	66,338	0
33	2008 Dodge Charger	165,719	1,350	21,420	2,295	3,636	4,249	2024 Ford PI SUV	48,302	No	1,449	6	13,499	63,256	0
88	2008 Dodge Charger	109,779	1,350	21,420	6,937	2,520	5,822	2024 Ford PI SUV	48,302	No	1,449	6	13,499	63,256	0
21	2007 Ford Crown Victoria	102,477	1,000	20,600	738	1,014	989	2024 Ford PI SUV	48,302	No	1,449	6	13,499	63,256	0
Total 75400	Capital Outlay - Vehicles		6,050	104,954	16,941	12,597	12,904		241,508		7,245.23	30.00	73,660.23	322,443	0

75200 Capital Outlay - Data Processing			Replacement Equipment	Replacement Cost	Manager Submitted
Equipment #	Retiring Equipment Year/ Make Model				
	Old, out of date Fujitsu tablets		70 Getac S410 replacement laptops 5 year plan \$235,792.86 divided by 5 years Capital Lease	235,793	235,793
	Old, out of date Central Square Software		Motorola RMS System	414,226	414,226
	Old, out of date software		Graykey Cellphone Extraction System	10,675	-
	Enhance CSI Software		OCSR 360 CSI System	16,810	16,810
Total 75200	Capital Outlay - Data Processing			677,504	666,829

75500 Capital Outlay - Other Equipment			Replacement Equipment	Replacement Cost	Manager Submitted
Equipment #	Retiring Equipment Year/ Make Model				
	(2) Retired K9s		2 New K9 police dogs	30,000	30,000
Total				30,000	30,000

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MISSION: To provide, with compassion, the highest level of professional service to the customers we serve through Pride, Proficiency and Integrity.

DESCRIPTION OF SERVICES:

The Department of Fire and Rescue provides fire and rescue emergency response as well as educate the citizens on fire prevention and safety. The Department also responds to life threatening medical emergencies as part of Lenoir County's First Responder Program.

HIGHLIGHTS FROM FY 2022-23:

1. Re-open the Permanent Child Safety Seat Checking Station Program to full capacity.
2. Continue the Smoke Alarm Program and the Fire Life and Safety Education Programs.
3. Continue improving the Pre-Plan Program and outreach to our businesses throughout the City of Kinston.
4. Enhance new training methods and continue advanced technology research for Training.
5. Continued local recruitment focus, providing opportunities to non-certified firefighters.

GOALS FOR FY 2023-24: Following the Strategic Objectives of the City Council

1. Promote the image of Fire Prevention in the community as a strong resource through education and prevention awareness.
2. Foster community outreach and agency partnerships to strengthen department services.
3. Maintain quality equipment, apparatus, facilities and technology to meet the mission of the department.
4. Improve communications and how we communicate effectively with both internal and external customers.
5. Emphasis on local recruitment, applying our internal training program and utilization of the training facility.

FUND: General Operating Fund 1100
 ORG: Fire Rescue 4372
 PROGRAM: Public Safety 200

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
61210	Salaries - Regular	2,164,682	2,240,194	2,545,375	2,494,556	2,576,405	1.22%	2,640,477
61220	Salaries - Overtime	54,600	69,495	60,000	102,358	80,000	33.33%	82,000
61230	Salaries - Vacation Payout/Other	9,798	26,475	22,000	24,572	30,000	36.36%	30,750
61240	Salaries - Standby	365	-	2,500	-	2,500	0.00%	2,563
61250	Salaries - Educational Incentive	-	-	1,000	-	1,000	0.00%	1,000
61251	Salaries - Merit/Bonus	-	2,500	-	-	0	~	0
61260	Salaries-Temp/Part-time	4,798	1,723	-	2,941	0	~	0
61270	Salaries - Longevity	24,916	26,922	29,744	27,497	29,179	-1.90%	29,909
61280	Salaries - Separation	2,688	889	-	-	0	~	0
Total Personal Services		2,261,846	2,368,198	2,660,619	2,651,924	2,719,084	2.20%	2,786,698
61810	Social Security Contribution	166,582	175,781	203,600	200,762	208,100	2.21%	213,200
61820	Retirement Contribution	231,366	272,027	323,800	316,659	331,000	2.22%	359,800
61825	Supplemental RET. (401K)	34,986	36,440	39,500	39,966	40,800	3.29%	41,400
61830	Group Insurance Contribution	408,600	379,809	433,296	388,787	422,280	-2.54%	449,820
61832	City Provided Group Term Life	7,910	7,975	12,900	7,632	13,000	0.78%	13,400
61853	Workers Compensation Premiums	11,220	20,070	13,932	13,932	16,000	14.84%	21,600
61870	Allowances	-	500	-	500	1,500	~	1,500
61871	Wellness Benefit	18,295	18,775	24,480	18,475	24,480	0.00%	24,480
Total Fringe Benefits		878,960	911,377	1,051,508	986,713	1,057,160	0.54%	1,125,200
71990	Professional Service - Other	11,485	12,569	15,000	11,099	15,000	0.00%	15,000
72110	Janitorial Supplies	3,857	4,967	5,000	5,000	6,000	20.00%	6,000
72290	Fire Suppression Supplies	7,768	15,935	22,000	21,500	22,000	0.00%	22,000
72300	Safety and Uniform Supplies	34,702	55,530	53,000	50,500	95,475	80.14%	95,475
72310	Education/Program Supplies	4,669	3,421	5,000	4,979	5,000	0.00%	5,000
72320	Audio/Visual Library Supplies	1,042	1,793	2,000	1,541	2,000	0.00%	2,000

FUND: General Operating Fund 1100
 ORG: Fire Rescue 4372
 PROGRAM: Public Safety 200

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
72330	Chemicals and Supplies	2,384	2,864	3,500	3,029	4,000	14.29%	4,000
72600	Office Supplies & Materials	461	460	1,000	928	1,000	0.00%	1,000
72601	Office Equipment	1,859	1,416	2,500	2,367	2,500	0.00%	2,500
72910	Data Processing Supplies	259	81	1,250	85	1,250	0.00%	1,250
72950	Equipment Purchase - Noncapital	-	6,990	-	-	13,000	~	13,000
72990	Miscellaneous Supplies	130	410	300	-	0	-100.00%	0
73110	Meeting & Travel	1,784	3,579	6,500	5,000	6,500	0.00%	6,500
73120	Tuition/Reimbursement	705	758	1,000	-	1,000	0.00%	1,000
73200	Telephone	6,115	9,095	10,000	10,000	10,000	0.00%	10,000
73220	Cellular Telephone Service	7,576	7,133	10,000	10,000	10,000	0.00%	10,000
73250	Postage	23	65	200	175	200	0.00%	200
73300	Electric Expense/City	16,715	18,545	20,000	20,000	20,000	0.00%	20,000
73330	Natural Gas	6,702	6,753	7,500	7,500	7,500	0.00%	7,500
73340	Water and Sewer Expense	4,771	4,271	4,600	4,600	4,600	0.00%	4,600
73350	Refuse Expense	3,009	2,835	2,400	3,125	3,200	33.33%	3,200
73370	Stormwater Expense	1,323	1,269	1,300	1,404	1,400	7.69%	1,400
73392	Bank Card Collection Fee	162	237	500	255	500	0.00%	500
73410	Printing	94	-	250	-	200	-20.00%	200
73510	Building Repair and Maintenance	11,566	25,195	51,000	51,000	37,600	-26.27%	37,600
73520	Equipment Repair and Maintenance	8,869	6,616	14,000	13,000	14,000	0.00%	14,000
73550	Communications Repair	5,513	3,251	6,000	5,427	6,000	0.00%	6,000
73950	Training & Employee Development	8,396	4,585	8,500	8,000	9,500	11.76%	9,500
74400	Service and Maintenance Contracts	20,062	28,411	32,225	32,225	42,210	30.99%	42,210
74500	Insurance	38,508	31,150	66,130	61,930	66,130	0.00%	66,130
74520	Vehicle Insurance	14,000	8,642	9,247	9,247	9,247	0.00%	9,247
74810	Fleet Maintenance Charges	111,403	85,344	95,000	139,354	145,000	52.63%	145,000

FUND: General Operating Fund 1100
 ORG: Fire Rescue 4372
 PROGRAM: Public Safety 200

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
74820	Fleet Fuel Charges	29,811	62,982	50,000	69,436	70,000	40.00%	70,000
74910	Dues & Subscription	5,044	4,596	5,500	5,500	6,646	20.84%	6,646
77101	Loans - Principal	147,544	153,493	159,608	159,608	166,093	4.06%	166,093
77110	Installment Contract Principle	219,287	111,521	99,544	99,544	102,117	2.58%	102,117
77201	Loan Interest Expense	226,139	220,190	214,076	214,076	207,591	-3.03%	207,591
77210	Installment Contract Interest	18,197	15,291	12,601	12,601	10,116	-19.72%	10,116
Total Operating Expenses		981,935	922,243	998,231	1,044,035	1,124,575	12.66%	1,124,575
75400	Capital Outlay - Vehicle	-	41,617	80,497	79,435	0	-100.00%	0
75500	Capital Outlay - Other Equipment	8,167	2,938	343,834	343,834	47,571	-86.16%	47,571
Total Capital Outlay		8,167	44,554	424,331	423,269	47,571	-88.79%	47,571
Total Budget		4,130,908	4,246,372	5,134,689	5,105,940	4,948,390	-3.63%	5,084,044

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 1100

ORG: 4372

			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - Regular		2,576,405	2,640,477
61220	Salaries - Overtime	Overtime for major storms, fires, maintain minimum staffing per unit at 3 personnel, and events (BBQ Fest)Required certification classes	80,000	82,000
61230	Salaries - Vacation Payout/Other	Increase due to BC Hobbs and Captain Jones projected retirement	30,000	30,750
61240	Salaries - Standby	Standby pay for personnel placed on standby for storms and/ or fires.	2,500	2,563
61250	Salaries - Educational Incentive		1,000	1,000
61270	Salaries - Longevity		29,179	29,909
Total Personal Services			2,719,084	2,786,698
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	208,100	213,200
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	331,000	359,800
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	40,800	41,400
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	422,280	449,820
61832	City Provided Group Term Life	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	13,000	13,400
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	16,000	21,600
61870	Allowances	Anticipated retirements	1,500	1,500
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate	24,480	24,480
Total Fringe Benefits			1,057,160	1,125,200
71990	Professional Service - Other	Needed to fund the Department's physical fitness program to comply with NFPA 1583 Standard on Health-Related Fitness Programs for Fire Department Members, and required physicals for Firefighters to comply with NFPA 1582 Standard on Comprehensive Occupational Medical Program for Fire Departments. This provides additional testing outside of Employee Health scope of practice. (EKGs) EMT-B certification class when LCC grant unavailable.	15,000	15,000
72110	Janitorial Supplies	Supplies needed for cleaning and sanitizing 3 fire stations including toiletries, cleaners, mops, brooms, glass cleaning agents, cleaning cloths, paper towels, floor wax, and bathroom tissues. Additional cleaning supplies and sanitizing agents to continue to combat COVID-19.	6,000	6,000
72290	Fire Suppression Supplies	This includes purchase of saw blades, chain saw chains, axes, pike poles, closet hooks, halligan bars, spanner wrenches, SCBA cylinders, hazardous materials decontamination equipment, fire hose and other related equipment.	22,000	22,000
72300	Safety and Uniform Supplies	Fire Turnout Gear (10 sets - Moved from Capital Outlay) Bunker gear purchase or repair, helmets, boots, gloves, hoods and shields. Dress uniforms for attending public and department functions, winter coats, duty shirts, job shirts and work gloves. Personnel accountability tags, etc.	95,475	95,475
72310	Education/Program Supplies	Prevention material for children & adults to support fire safety month (October) along with additional events throughout the year at schools and other venues. Assist with new props and repair of current ones. This will also assist with material needed for recruitment and notifications that go out to our citizens such as door hangers for smoke detector blitz.	5,000	5,000
72320	Audio/Visual Library Supplies	To purchase training manuals and DVDs for training purposes to keep personnel abreast of changes involved in the firefighting and rescue techniques. Products will be used to assist in the required annual "in-service" training requirements of personnel. Products to assist with the training of new personnel. Program replacement for promotional processes.	2,000	2,000
72330	Chemicals and Supplies	Purchase of F-500 foam for suppression of fires. Foam is utilized by all front-line apparatus. Polish and wash for departmental vehicles. Funding also provides required cleaning solution for personnel protective equipment. Purchase of absorbent for the containment of hazardous materials spills at vehicle accidents.	4,000	4,000
72600	Office Supplies & Materials	Various supplies needed for administrative and office functions for officers and personnel including paper, pens and refills, notebooks, markers, file folders and envelopes.	1,000	1,000
72601	Office Equipment	To purchase items such as desk, office chairs, filing cabinets, etc.	2,500	2,500

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 1100

ORG: 4372

			DEPT REQ	MANAGER SUBMITTED
72910	Data Processing Supplies	Cartridges needed for printers and data processing.	1,250	1,250
72950	Equipment Purchase - Noncapital	Replace tables and worn chairs Training Room Station 1 Capital Outlay per unit cost less than \$5,000. Serves as EOC for storm related events when the KPD training room is not utilized.	13,000	13,000
72990	Miscellaneous Supplies	Unexpected items that do not fit in any other category.	0	0
73110	Meeting & Travel	NC Thermal Imaging School, NC Breathing equipment and firefighter survival school, NC Fire Investigation school, Mid Winter Conference and Leadership Training, SAFRE Conference, and Fire & Life Safety Conference. Meetings include promotional processes and annual partnership with Lowe's for Smoke Alarm Blitz.	6,500	6,500
73120	Tuition/Reimbursement	Reimbursement to personnel attending accredited colleges.	1,000	1,000
73200	Telephone	Funding for Department phone and lines. This increase is per finance during current fiscal. It was found that the cost was shared during the time of Public Safety.	10,000	10,000
73220	Cellular Telephone Service	Funding for Department cellular phones and tablets.	10,000	10,000
73250	Postage	To cover postage charges for items being mailed away for maintenance and returns. To include the use of post office, FedEx and UPS.	200	200
73300	Electric Expense/City	Electrical charges for all Department facilities.	20,000	20,000
73330	Natural Gas	Natural gas charges for all three fire stations.	7,500	7,500
73340	Water and Sewer Expense	Expense incurred for all Department facilities.	4,600	4,600
73350	Refuse Expense	Expense incurred for all Department facilities.	3,200	3,200
73370	Stormwater Expense	Expense incurred for all Department facilities.	1,400	1,400
73392	Bank Card Collection Fee	Charges for merchant services for collecting charges for Fire Code Violations and False Alarm.	500	500
73410	Printing	Funds for printing reports and other required documentation and Fire Ops manuals.	200	200
73510	Building Repair and Maintenance	Includes repair of normal building maintenance. Repair heating and air units located at fire stations, bay doors, roofs, lighting and electrical repairs, plumbing, A/C repair/replacement and other repairs that are needed. (See Justification Schedule)	37,600	37,600
73520	Equipment Repair and Maintenance	Upkeep of hazardous materials monitors, OSHA required annual hydrostatic testing of air cylinders, OSHA required fit testing of all suppression facepieces, testing of air monitors and sensing equipment. Funding is required to secure repair and maintenance of self-contained breathing apparatus. Repair and maintenance of all fire related equipment.	14,000	14,000
73550	Communications Repair	Replacement of radio batteries, items damaged during firefighting operations, and antennas for portable radios to ensure continuous emergency communications capability. Bank chargers and radio cases and straps, and reprogramming as required.	6,000	6,000
73950	Training & Employee Development	Registration for NC Thermal Imaging School, NC Breathing equipment and firefighter survival school, NC Fire Investigation school, Mid Winter Conferences and Leadership Training, SAFRE Conference, and Fire & Life Safety Conference. Materials needed for training burns quarterly at the training tower (OSB & hay). Sheetrock for training on RIC, Self-Rescue, VES training. Materials have increased over the past year. Wrecked cars provided for extrication.	9,500	9,500
74400	Service and Maintenance Contracts	Contracts such as Fire Reporting Software, (capture information such as NIFRS reports to be submitted to the State, training, pre-plans, inventory, inspections). Station Generators, Breathing Air Compressors. Atlantic Solutions - Yearly service testing of pumps. (See Justification Schedule). 20 bay doors total for preventive maintenance. Copier.	42,210	42,210
74500	Insurance	Insurance projections per HR.	66,130	66,130
74520	Vehicle Insurance	Insurance projections per HR.	9,247	9,247
74810	Fleet Maintenance Charges	Age of fleet and increased cost associated with repairs.	145,000	145,000
74820	Fleet Fuel Charges	Increase due to increased fuel cost.	70,000	70,000
74910	Dues & Subscription	Membership in various organizations and subscriptions to emergency response magazines. Also includes annual recertification fee for Fire Inspectors. NC Firefighter Association, Lenoir County Fireman's Association, NFPA National Fire Codes.	6,646	6,646
77101	Loans - Principal	Per Finance	166,093	166,093
77110	Installment Contract Principle	Per Finance	102,117	102,117

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 1100

ORG: 4372

			DEPT REQ	MANAGER SUBMITTED
77201	Loan Interest Expense	Per Finance	207,591	207,591
77210	Installment Contract Interest	Per Finance	10,116	10,116
Total Operating Expenses			1,124,575	1,124,575
75500	Capital Outlay - Other Equipment	Vehicle Extrication Equipment (Replace out of service equipment) PPV Fan	47,571	47,571
Total Capital Outlay			47,571	47,571
Total Budget			4,948,390	5,084,044

JUSTIFICATION SUPPORTING SCHEDULES

FISCAL YEAR 2023-24

FUND: 1100

ORG: 4372

ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED
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72300	Safety and Uniform Supplies		
	NAFECO 10 units turnout gear moved from Capital Outlay	\$ 42,475	\$ 42,475
	Replacement and repair gear average 5 to 7 units per year, gloves, misc.	29,400	29,400
	Turnout fire boots	3,500	3,500
	Fire helmets & shields	2,500	2,500
	Uniform boots, pants, shirts, belts, coats	8,800	8,800
	Class A, duty assigned & honor guard	5,000	5,000
	Unforeseen, accountability tags, winter gear, misc.	3,800	3,800
Total 72300	Safety and Uniform Supplies	\$ 95,475	\$ 95,475

73510	Building Repair and Maintenance		
	Down East (Dual Path Communicators)	\$ 3,600	\$ 3,600
	Water Heater Station 1 (Currently Leaking)	6,000	6,000
	A/C Repair/Replacement	8,000	8,000
	Unforeseen Repair & Maintenance	20,000	20,000
Total 73510	Building Repair and Maintenance	\$ 37,600	\$ 37,600

JUSTIFICATION SUPPORTING SCHEDULES**FISCAL YEAR 2023-24****FUND: 1100****ORG: 4372**

ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED
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74400	Service and Maintenance Contracts		
	AFP/Sta 1 Hood System (Pye Barker)	\$ 350	\$ 350
	Griffin Garage Doors	2,200	2,200
	Down East Alarm Monitoring Sta 1, 2, & 3	1,590	1,590
	Safe Air System	1,829	1,829
	Rhinehart Yearly SCBA Testing	3,100	3,100
	VSC Fire & Security sprinklers yearly	1,800	1,800
	TOI TOI USA	1,500	1,500
	Kinston Fire Extinguisher	1,100	1,100
	Industrial Scientific Gas Monitor	5,900	5,900
	K & B Power washers	2,200	2,200
	Cummins Sales and Service (Generator Annual Service) All Stations	2,014	2,014
	Image Trend Record Management	14,000	14,000
	Atlantic Solutions/ Pumps testing	2,750	2,750
	Wheeler	1,600	1,600
	Copier	277	277
Total 74400	Service and Maintenance Contracts	\$ 42,210	\$ 42,210

JUSTIFICATION SUPPORTING SCHEDULES**FISCAL YEAR 2023-24****FUND: 1100****ORG: 4372**

ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED
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74910	Dues & Subscription		
	NC State FF Association	\$ 1,250	\$ 1,250
	LC Fireman's Association	200	200
	NC SBI Required Back Ground Checks	380	380
	LCC CPR	306	306
	NFPA	175	175
	Dish Network	1,350	1,350
	NFPA National Fire Code	1,600	1,600
	NC Code Officials	120	120
	Active 911	800	800
	IAAI Investigations	175	175
	NC Association of Fire Chiefs	40	40
	Miscellaneous Others	250	250
Total 74910	Dues & Subscription	\$ 6,646	\$ 6,646

CAPITAL OUTLAY REQUESTS - UNIT PRICE OVER \$5000

FISCAL YEAR 2023-24

FUND: 1100

ORG: 4372

75400 CAPITAL OUTLAY - MOTOR VEHICLES															
Vehicle #	Retiring Vehicle Year/ Make Model	Mileage	Estimated Auction Proc	Original Purchase Cost	Maintenance Cost			Replacement Vehicle Year/Make Model	Dealer Replacement Cost	GVW 26,000 LBS OR GREATER (YES/NO)	ROAD TAX	TAGS (\$6.00)	APPLICABLE UPFIT COST OTHER VENDOR	TOTAL REPLACEMENT COST	Manager Submitted
					FY 20-21	FY 21-22	FY 22-23								
								Apparatus Replacement FY 24-25			0.00	0.00		0.00	0.00
Total			0.00	0.00	0.00	0.00	0.00							0.00	0.00

75500 CAPITAL OUTLAY - OTHER EQUIPMENT															
Equipment #	Retiring Equipment Year/ Make Model	Hours	Estim Auction Proc	Purchase Cost	Maintenance Cost			REPLACEMENT EQUIPMENT						Replacement Cost	Manager Submitted
					FY 19-20	FY 20-21	FY 21-22								
								Holmatro Vehicle Extrication						41,561.00	41,561.00
								PPV Fan						6,010.00	6,010.00
Total			0.00	0.00	0.00	0.00	0.00							47,571.00	47,571.00

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MISSION: To deliver professional, responsive, efficient and effective public services to all citizens and the community through responsible utilization and conservation of public funds and resources in order to promote, enhance, and protect the prosperity and quality of life in Kinston and its service area.

DESCRIPTION OF SERVICES: The Engineering Section provides support services for construction projects related to water, sanitary sewer, stormwater, street, sidewalk, and electric projects. Staff also maintains GIS maps and databases for all city infrastructures.

HIGHLIGHTS FROM FY 2022-23:

1. Completed construction of Doctors Drive/Nurses Lane, NCGTP Water Line Replacement
2. Awarded bids for Lawrence Heights Water and Sewer Project Briery Run Sewer Phase V Projects.
3. Complete surveying and design for Vernon Avenue Sewer Project.
4. Received Funding from Golden Leaf (\$250,000), NCDDEM (\$1,208,590) and NCLWC (\$2,000,000) for Adkin Branch Flood Mitigation Project.
5. Received \$400,000 grant for Oliver Glass Lift Station Project and \$400,000 Stormwater AIA grant.
6. Implemented live road closure map on Public Services webpage.
7. Update the city's Street Condition Survey.

GOALS FOR FY 2023-24:

1. Seek Utility Funding for Herritage Street Improvements between King St and Vernon Avenue.
2. Pursue additional construction funds for Adkin Branch Flood Mitigation construction work and coordinate planning with prime stakeholders (NCDOT, UNC Lenoir Hospital, Recreation Dept).
3. Request full-time Construction Inspector to improve oversight of construction activities, developers, and encroachments in city streets.
4. Support field access to current GIS mapping information for utilities and infrastructure.
5. Hire full-time City Engineer to reduce dependence on consultants and improve level of service.

FUND: General Operating Fund **1100** **FISCAL YEAR 2023-24**
ORG: Engineering **4510**
PROGRAM: General Government **650**

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
61210	Salaries - Regular	245,971	280,850	369,661	357,435	455,192	23.14%	466,510
61220	Salaries - Overtime	2,871	(215)	1,000	500	1,000	0.00%	1,025
61230	Salaries - Vacation Payout/Other	1,669	3,725	-	5,628	0	~	0
61250	Salaries - Educational Incentive	-	37	-	-	0	~	0
61260	Salaries-Temp/Part-time	91,532	57,097	56,730	32,006	0	-100.00%	0
61270	Salaries - Longevity	4,174	4,486	4,420	4,420	3,584	-18.91%	3,674
	Total Personal Services	346,216	345,980	431,811	399,989	459,776	6.48%	471,209
61810	Social Security Contribution	26,106	25,804	33,100	29,122	35,200	6.34%	36,100
61820	Retirement Contribution	26,093	33,153	50,300	44,130	56,000	11.33%	60,900
61825	Supplemental RET. (401K)	3,731	4,209	6,300	5,369	6,900	9.52%	7,100
61830	Group Insurance Contribution	43,447	43,208	59,472	50,466	66,240	11.38%	70,560
61832	Group Term Insurance	1,047	1,101	2,100	1,148	2,300	9.52%	2,400
61853	Workers Compensation Premiums	1,800	1,800	2,996	3,465	2,996	0.00%	3,900
61870	Allowances	-	-	-	300	0	~	0
61871	Wellness Benefit	1,840	2,120	3,360	2,345	3,840	14.29%	3,840
61873	Allowance-Cell Phone Reimbursement	542	704	800	512	800	0.00%	800
	Total Fringe Benefits	104,606	112,099	158,428	136,857	174,276	10.00%	185,600
71990	Professional Services - Other	16,266	553	30,000	19,483	30,000	0.00%	30,000
72200	Small Tools & Hand Supplies	57	5,026	400	399	500	25.00%	500
72300	Safety & Uniforms	521	562	1,100	1,098	1,000	-9.09%	1,000
72400	Maintenance & Repair Supplies	-	-	300	100	300	0.00%	300
72410	Drafting Supplies	758	1,102	2,800	2,003	2,300	-17.86%	2,300
72415	Surveying Supplies	0	458	500	496	1,000	100.00%	1,000
72990	Miscellaneous Supplies	91	201	500	499	500	0.00%	500
73110	Meeting & Travel	199	137	2,000	1,668	1,800	-10.00%	1,800
73220	Cellular Telephone Service	351	90	600	401	0	-100.00%	0
73520	Equipment Repair/Maintenance	-	2,382	1,500	11,500	1,500	0.00%	1,500
73950	Training & Employee Development	1,161	612	2,000	1,100	3,100	55.00%	3,100

FUND:	General Operating Fund	1100	FISCAL YEAR 2023-24				
ORG:	Engineering	4510					
PROGRAM:	General Government	650					
Note: * = Item less than \$500; ~ = Division by zero							

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
74140	Rent of Uniforms	539	431	600	597	700	16.67%	700
74400	Service & Maintenance Charges	33,653	35,226	37,400	37,143	37,700	0.80%	37,700
74500	Insurance	5,270	5,451	4,763	4,763	4,763	0.00%	4,763
74520	Vehicle Insurance	1,418	1,550	1,659	1,659	1,659	0.00%	1,659
74810	Fleet Maintenance Charges	5,344	1,633	3,100	3,118	3,100	0.00%	3,100
74820	Fleet Fuel Charges	3,771	2,971	3,300	2,978	3,800	15.15%	3,800
74910	Dues & Subscription	356	584	800	657	800	0.00%	800
74990	Miscellaneous	329	1,050	1,500	1,150	1,500	0.00%	1,500
77110	Installment Contracts	10,956	6,088	6,238	6,237	6,399	2.58%	6,399
77210	Installment Contracts Interest	1,080	942	790	790	634	-19.75%	634
	Total Operating Expenses	82,122	67,049	101,850	97,838	103,055	1.18%	103,055
75200	Capital Outlay - Data Processing	-	-	4,200	4,200	0	-100.00%	0
75400	Capital Outlay - Vehicles	28,594	22	-	-	0	~	0
75990	Capital Outlay - Other	-	-	34,300	32,236	0	-100.00%	0
	Total Capital Outlay	28,594	22	38,500	36,436	0	-100.00%	0
	Total Budget	561,538	525,150	730,589	671,120	737,107	0.89%	759,864

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 1100

ORG: 4510

			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - Regular	Salaries for Employees as per salary sheet	455,192	466,510
61220	Salaries - Overtime	Payment for non exempt employees for special projects and/or emergency work.	1,000	1,025
61270	Salaries - Longevity	Compensation in recognition of tenure (see Salary sheet)	3,584	3,674
Total Personal Services			459,776	471,209
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	35,200	36,100
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	56,000	60,900
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	6,900	7,100
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	66,240	70,560
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	2,300	2,400
61853	Workers Compensation Premiums	Sum of Salaries-Regular and Salaries Temp/PartTime per \$100 of Salary times WC rate	2,996	3,900
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate	3,840	3,840
61873	Allowance-Cell Phone Reimbursement	Cell phone reimbursement as per cell phone policy for Construction Inspector and Ethan Green 252-775-0353 x \$32/mo x 2 x 12 mo = \$768	800	800
Total Fringe Benefits			174,276	185,600
71990	Professional Services - Other	Consulting Engineer/Testing services for small projects and emergencies	30,000	30,000
72200	Small Tools & Hand Supplies	Purchase/Replacement of miscellaneous hand tools and supplies for staff	500	500
72300	Safety & Uniforms	See Justification Schedule	1,000	1,000
72400	Maintenance & Repair Supplies	Supplies needed for doing small maintenance work on equipment, furniture, etc.	300	300
72410	Drafting Supplies	Purchase of plotter paper, plotting ink, blue print supplies, etc.	2,300	2,300
72415	Surveying Supplies	Purchase of surveying items (i.e., hubs, nails, stakes, field books, flagging, spray paint, etc.)	1,000	1,000
72990	Miscellaneous Supplies	Costs for recording maps / deeds; obtaining printed county records from court house	500	500
73110	Meeting & Travel	See Justification Schedule	1,800	1,800
73220	Cellular Telephone Service	See Justification Schedule	0	0
73520	Equipment Repair/Maintenance	See Justification Schedule	1,500	1,500
73950	Training & Employee Development	See Justification Schedule	3,100	3,100
74140	Rent of Uniforms	Uniforms for Assistant Survey Party Chief and Engineering Aide (2employees @ \$4.76 wk x 52 wks = \$495.04 yr) + (Energy Surcharge \$3.00 x 52 wks = \$156.00) = \$651.04	700	700
74400	Service & Maintenance Charges	See Justification Schedule	37,700	37,700
74500	Insurance	Based upon previous budget - TO BE PROVIDED BY HR	4,763	4,763
74520	Vehicle Insurance	Based upon previous budget - TO BE PROVIDED BY HR	1,659	1,659
74810	Fleet Maintenance Charges	Vehicle maintenance and repairs	3,100	3,100
74820	Fleet Fuel Charges	1500 gallons of gasoline @ \$2.48 = \$3720.00	3,800	3,800
74910	Dues & Subscription	See Justification Schedule	800	800
74990	Miscellaneous	See Justification Schedule	1,500	1,500

JUSTIFICATION SHEET**FISCAL YEAR 2023-24****FUND: 1100****ORG: 4510**

			DEPT REQ	MANAGER SUBMITTED
77110	Installment Contracts	Based upon previous budget - TO BE PROVIDED BY FINANCE DEPT	6,399	6,399
77210	Installment Contracts Interest	Based upon previous budget - TO BE PROVIDED BY FINANCE DEPT	634	634
Total Operating Expenses			103,055	103,055
Total Capital Outlay			0	0
Total Budget			737,107	759,864

JUSTIFICATION SUPPORTING SCHEDULES		FISCAL YEAR 2023-2024	
FUND:	1100		
ORG:	4510		
ACCOUNT:	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

72300	Safety & Uniforms	COST	
	Purchase of Gatorade and PPE	\$ 375	\$ 375
	Safety shoes (5 employees x \$125=\$625)	625	625
	Safety incentive BUDGETED UNDER PS ADMN 6900-7301		
Total 72300	Safety & Uniforms	\$ 1,000	\$ 1,000

73110	Meeting & Travel	COST	
	Travel costs for attending meetings/training for State Certifications	\$ 700	\$ 700
	Travel costs for attending meetings/training for GIS	\$ 100	\$ 100
	Travel costs for attending meetings/training for PDHs for Engineers	\$ 1,000	\$ 1,000
	Employee morale BUDGETED UNDER PS ADMN 6900-7301	-	-
Total 73110	Meeting & Travel	\$ 1,800	\$ 1,800

73520	Equipment Repair/Maintenance	COST	
	Annual calibration of survey equipment	\$ 1,000	\$ 1,000
	Repairs to plotter	500	500
Total 73520	Equipment Repair/Maintenance	\$ 1,500	\$ 1,500

73950	Training & Employee Development	COST	
	Continuing education classes for State Certifications	\$ 1,500	\$ 1,500
	NCAWWA conference	\$ 500	\$ 500
	Survey training registration & class(\$95 registration fee + \$180 class fee x 2 employees = \$550 per level). Total for Level I & II \$1100	\$ 1,100	\$ 1,100
Total 73950	Training & Employee Development	\$ 3,100	\$ 3,100

74400	Service & Maintenance Charges	COST	
	AutoCAD licenses	\$ 2,600	\$ 2,600
	GIS - ESRI system licenses for all city departments	\$ 31,200	\$ 31,200
	Water CAD licenses	\$ 3,900	\$ 3,900
Total 74400	Service & Maintenance Charges	\$ 37,700	\$ 37,700

74910	Dues & Subscription	COST	
	PE / PLS renewals	\$ 200	\$ 200
	State certifications	\$ 300	\$ 300
	Professional membership dues	\$ 300	\$ 300
Total 74910	Dues & Subscription	\$ 800	\$ 800

74990	Miscellaneous	COST	
	Purchase of items not covered elsewhere	\$ 500	\$ 500
	State construction permits for projects	1,000	1,000
Total 74990	Miscellaneous	\$ 1,500	\$ 1,500

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MISSION: *The Kinston/Lenoir County Parks & Recreation Department provides the citizens of Kinston and Lenoir County the opportunity to develop their leisure time and interests by providing quality recreational programs and facilities that serve as an outlet for developing physical fitness, sportsmanship skills, and leadership skills in a family friendly atmosphere.*

DESCRIPTION OF SERVICES: The Recreation Division of Kinston/Lenoir Parks and Recreation works to develop and administer recreation programs, events, camps, athletic leagues, and educational opportunities. This division works to serve the residents of Kinston and Lenoir County by offering cutting-edge, high-quality programming for all ages. The following divisions are in the Parks and Recreation department. Administration manages the day-to-day operations. Recreation Programs works to develop and administer recreation programs, events, camps, athletic leagues, and educational opportunities. The Parks division works to maintain and enhance all parks and facilities. Stadium maintains Grainger Stadium which is the home to the Downeast Wood Ducks minor league baseball team. Also Sponsored Activities, the County and the Visitor Center facility are under the guidance of this department.

HIGHLIGHTS FROM FY 2022-23:

1. Offer safe and effective programming to our citizens and visitors
2. Repair and resurface the tennis courts at Fairfield Park, completing 2 out of the 4 courts
3. Installed new playgrounds at Fairfield Recreation Center and Bill Fay Park
4. In a partnership with Woodman Life, install a restroom facility at Pearson Park
5. Continue to grow all recreation programming participation
6. Increase marketing strategies to convey upcoming programs and activities to the community and county.
7. Earned PARTF Grant to fund Emma Webb Park renovation
8. Install 8 loads of ball field turf at most recreation operated baseball fields
9. Increase revenue from tournaments and improve athletic field maintenance schedule
10. Develop efficient strategies with marketing efforts to have a much more direct delivery of information.

GOALS FOR FY 2023-24:

1. Offer safe and effective programming to our citizens and visitors
2. Resurface the final 2 courts at Fairfield in preparation for the adult State Tennis Tournament
3. Begin the renovation of Emma Webb Park
4. Continue to enhance program offerings at parks and recreation centers with the addition of events
5. Increase revenue from tournaments and campground usage
6. Increase followers on all social media platform with consistence of content
7. Sandblast, prime, seal and paint sections of the grandstand and continue to maintain recreation facilities that create longevity and increased enjoyment

FUND: General Operating Fund 1100
 ORG: Recreation Admin 6120
 PROGRAM: Culture & Recreation 700

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
61210	Salaries - Regular	169,523	180,263	189,622	188,095	194,400	3%	199,234
61220	Salaries - Overtime	277	240	300	285	300	0%	308
61230	Salaries - Vacation Payout/Other	5,534	-	-	-	0	~	0
61251	Salaries - Merit/Bonus	-	5,000	-	-	0	~	0
61270	Salaries - Longevity	4,169	2,550	2,677	2,678	3,088	15%	3,165
	Total Personal Services	179,503	188,052	192,599	191,058	197,788	3%	202,706
61810	Social Security Contribution	13,779	14,483	14,800	14,646	15,200	3%	15,600
61820	Retirement Contribution	18,399	21,590	23,500	22,842	24,100	3%	26,200
61825	Supplemental RET. (401K)	2,547	2,716	2,900	2,826	3,000	3%	3,100
61830	Group Insurance Contribution	24,410	23,702	25,488	24,426	24,840	-3%	26,460
61832	Group Term Insurance	727	716	1,000	620	1,000	0%	1,100
61853	Workers Compensation Premiums	-	-	-	-	0	~	1,700
61870	Allowances	4,538	4,038	4,200	4,150	4,200	0%	4,200
61871	Wellness Benefit	1,440	1,440	1,440	1,440	1,440	0%	1,440
61873	Allowance - Cell Phone Reimbursement	654	589	600	600	600	0%	600
	Total Fringe Benefits	66,493	69,274	73,928	71,550	74,380	1%	80,400
72270	Recreation/Program Supplies	-	-	-	52	0	~	0
72600	Office Supplies & Materials	664	974	1,000	873	1,000	0%	1,000
72910	Data Processing Supplies	97	361	400	307	400	0%	400
73110	Meeting & Travel	(1,075)	1,021	2,500	2,330	2,500	0%	2,500
73200	Telephone Service	10,045	9,646	10,000	6,889	10,000	0%	10,000
73210	Long Distance Telephone Service	-	-	200	-	200	0%	200
73392	Bank Card Collection Fees	838	1,867	1,000	1,448	1,500	50%	1,500
73410	Printing	-	-	750	551	750	0%	750
74400	Service & Maintenance Charges	5,571	1,525	8,000	2,305	3,000	-63%	3,000
74500	Insurance	15,225	19,650	6,634	6,634	6,634	0%	6,634
74910	Dues & Subscription	587	795	1,000	565	1,000	0%	1,000
	Total Operating Expenses	31,952	35,839	31,484	21,954	26,984	-14%	26,984
	Total Budget	277,948	293,165	298,011	284,562	299,152	0%	310,090

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 1100

ORG: 6120

			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - Regular	3 Full-Time Employees: Director, Administrative Manager I, Administrative Secretary	194,400	199,234
61220	Salaries - Overtime	Overtime for Administrative Secretary for Special Events	300	308
61270	Salaries - Longevity	2 Full-Time Employees: Administrative Manager II, Administrative Secretary	3,088	3,165
Total Personal Services			197,788	202,706
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	15,200	15,600
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	24,100	26,200
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	3,000	3,100
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	24,840	26,460
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	1,000	1,100
61853	Workers Compensation Premiums	Sum of Salaries-Regular and Salaries Temp/Part-time per \$100 of Salary times WC rate		1,700
61870	Allowances	C. Povar (\$175 x 24) = \$4,200	4,200	4,200
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate	1,440	1,440
61873	Allowance - Cell Phone Reimbursement	C. Povar (\$50/month = \$600)	600	600
Total Fringe Benefits			74,380	80,400
72600	Office Supplies & Materials	Supplies to include pens, note pads, calendars, and various others	1,000	1,000
72910	Data Processing Supplies	Ink for printers and copiers	400	400
73110	Meeting & Travel	Annual Conference (NCRPA and NRPA)	2,500	2,500
73200	Telephone Service	Century Link phone bills from all recreation sites	10,000	10,000
73210	Long Distance Telephone Service		200	200
73392	Bank Card Collection Fees	Fee incurred from credit card processing through Forte	1,500	1,500
73410	Printing		750	750
74400	Service & Maintenance Charges	CopyPro fees and charges to maintain admin copier	3,000	3,000
74500	Insurance	PROVIDED BY HR	6,634	6,634
74910	Dues & Subscription	Civic club membership for Director position	1,000	1,000
Total Operating Expenses			26,984	26,984
Total Capital Outlay			0	0
Total Budget			299,152	310,090

FUND: General Operating Fund 1100
 ORG: Recreation Programs 6121
 PROGRAM: Culture & Recreation 700

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
61210	Salaries - Regular	225,130	265,427	310,925	289,160	311,777	0%	319,530
61220	Salaries - Overtime	303	632	-	556	0	~	0
61230	Salaries - Vacation Payout/Other	-	-	-	5,071	0	~	0
61251	Salaries - Merit/Bonus	-	6,250	-	-	0	~	0
61260	Salaries-Temp/Part-time	170,322	281,621	309,300	293,842	370,000	20%	370,000
61270	Salaries - Longevity	4,400	4,872	5,005	5,878	5,315	6%	5,448
Total Personal Services		400,155	558,801	625,230	594,506	687,092	10%	694,977
61810	Social Security Contribution	30,205	42,324	47,800	45,187	52,600	10%	53,200
61820	Retirement Contribution	25,003	34,240	38,500	37,264	38,600	0%	42,000
61825	Supplemental RET. (401K)	3,372	3,976	4,700	4,339	4,800	2%	4,800
61830	Group Insurance Contribution	40,997	45,809	50,976	41,857	49,680	-3%	52,920
61832	Group Term Insurance	928	1,037	1,600	932	1,600	0%	1,700
61853	Workers Compensation Premiums	4,200	3,850	4,120	4,764	4,120	-0%	5,700
61870	Allowances	2,407	2,308	2,400	2,871	4,800	100%	4,800
61871	Wellness Benefit	1,770	1,875	2,880	2,235	2,880	0%	2,880
61873	Allowances-Cell Phone Reimb	1,230	1,131	1,200	800	768	-36%	768
Total Fringe Benefits		110,113	136,550	154,176	140,249	159,848	4%	168,768
72270	Recreation/Program Supplies	47,262	671	55,000	54,761	125,000	127%	125,000
72300	Safety & Uniform Supplies	1,517	73,064	1,500	1,368	2,000	33%	2,000
72310	Education/Program Supplies	-	-	-	24	0	~	0
72400	Maintenance & Repair Supplies	2,160	1,183	-	-	0	~	0
72600	Office Supplies & Materials	1,312	1,603	1,500	1,544	1,500	0%	1,500
72601	Office Equipment	-	-	38,012	32,000	0	-100%	0
72620	Vending/Concessionaire Supplies	266	1,977	1,500	1,410	4,000	167%	4,000
72910	Data Processing Supplies	-	-	-	80	0	~	0
72950	Equipment Purchase - Noncapital	-	-	-	0	21,690	~	21,690
73110	Meeting & Travel	2,114	5,513	5,000	4,894	6,000	20%	6,000
73310	Electric Expense/ Other	-	47	-	-	0		0

FUND: General Operating Fund 1100
 ORG: Recreation Programs 6121
 PROGRAM: Culture & Recreation 700

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
73410	Printing	98	1,139	1,000	880	2,500	150%	2,500
73990	Temporary Labor Services	11,739	60,949	95,000	94,720	160,000	68%	160,000
74400	Service & Maintenance Contract	6,348	7,343	9,000	7,495	9,000	0%	9,000
74500	Insurance	22,225	23,000	10,058	10,058	10,486	4%	10,486
74520	Vehicle Insurance	1,069	1,200	1,284	1,284	1,284	0%	1,284
74810	Fleet Maintenance Charges	1,058	4,783	5,000	1,870	5,000	0%	5,000
74820	Fleet Fuel Charges	2,136	3,743	3,000	2,786	4,000	33%	4,000
74910	Dues & Subscription	450	498	500	500	1,000	100%	1,000
77110	Installment Contracts Principal	4,811	4,861	4,980	4,980	5,109	3%	5,109
77210	Installment Contracts Interest	804	752	630	630	507	-20%	507
79522	Mock Gymnasium	-	-	-	-	25,000	~	25,000
Total Operating Expenses		105,370	192,323	232,964	221,284	384,076	65%	384,076
75100	Capital Outlay -Furniture/Equip.	4,981	-	80,409	72,776	85,987	7%	29,492
75400	Capital Outlay - Vehicles	-	-	37,138	38,093	0	-100%	0
75510	Capital Outlay - Recreation	10,120	-	84,920	79,550	77,800	-8%	30,000
Total Capital Outlay		15,101	-	202,467	190,419	163,787	-19%	59,492
Total Budget		630,740	887,674	1,214,837	1,146,459	1,394,802	15%	1,307,313

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 1100

ORG: 6121

			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - Regular	6 FULL-TIME EMPLOYEES	311,777	319,530
61260	Salaries-Temp/Part-time	**SEE PART-TIME SALARY SHEET (Includes Center Assistants, Athletic staff, Golf Course staff, Seasonal day camp staff, city aquatic staff and Mock Athletic Skills Facility staff)	370,000	370,000
61270	Salaries - Longevity	4 FULL-TIME EMPLOYEES	5,315	5,448
Total Personal Services			687,092	694,977
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	52,600	53,200
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	38,600	42,000
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	4,800	4,800
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	49,680	52,920
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	1,600	1,700
61853	Workers Compensation Premiums	Sum of Salaries-Regular and Salaries Temp/Part-time per \$100 of Salary times WC rate	4,120	5,700
61870	Allowances	#401.007 (Alston) #402.412 (Bass)	4,800	4,800
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate	2,880	2,880
61873	Allowances - Cell Phone Reimb	S. Alston (\$32/month) = \$384/ J. Bass (\$32/month = \$384)	768	768
Total Fringe Benefits			159,848	168,768
72270	Recreation/Program Supplies	CENTER/ATHLETIC SUPPLIES FOR ALL CITY RECREATION FACILITIES, SPECIAL EVENTS, DAYCAMP SUPPLIES, AND ADDED PROGRAMS (INCREASE INCLUDES ADDITION OF A TACKLE FOOTBALL PROGRAM AT MARTIN C. FREEMAN ROUGHLY \$300 PER CHILD IN EQUIPMENT PLUS ADDED BUDGET FROM SPONSORED ACTIVITIES - 6125)	125,000	125,000
72300	Safety & Uniform Supplies	SAFETY/UNIFORM SUPPLIES FOR CITY'S LIFEGUARD STAFF	2,000	2,000
72600	Office Supplies & Materials	OFFICE SUPPLIES FOR ALL CITY RECREATION FACILITIES	1,500	1,500
72620	Vending/Concessionaire Supplies	SNACKS/VENDING SUPPLIES FOR DAYCAMPS, SPECIAL ACTIVITIES, SPECIAL OLYMPICS, COMMITTEE MEETINGS, ETC. PLUS ADDED BUDGED FROM SPONSORED ACTIVITIES - 6125	4,000	4,000
72950	Equipment Purchase - Noncapital	SEE JUSTIFICATION SCHEDULE	21,690	21,690
73110	Meeting & Travel	NORTH CAROLINA PARKS AND RECREATION CONFERENCE FOR PROGRAM STAFF	6,000	6,000
73410	Printing	PRINTING COST FOR DEPARTMENTAL BROCHURES, GOLF SHOP PASSES: (County pays 1/2)	2,500	2,500
73990	Temporary Labor Services	CITY OFFICIALS/UMPIRES/BOOKING FEES: (YOUTH BASKETBALL: (\$25/GAME), YOUTH FOOTBALL (\$40/GAME), YOUTH BASEBALL (\$30/GAME), ADULT & YOUTH SOFTBALL: (\$35/GAME), YOUTH SOCCER (\$25/GAME), TOURNAMENT FEES, CONTRACTED SERVICES PLUS ADDED BUDGET FROM SPONSORED ACTIVITIES - 6125	160,000	160,000
74400	Service & Maintenance Contract	SUDDENLINK (CABLE/INTERNET) BATTLE CENTER, HOLLOWAY CENTER, LOVIT HINES, MARTIN C. FREEMAN, MOCK GYM	9,000	9,000
74500	Insurance	PROVIDED BY HR PLUS ADDED BUDGET FROM SPONSORED ACTIVITIES - 6125	10,486	10,486
74520	Vehicle Insurance	PROVIDED BY HR	1,284	1,284
74810	Fleet Maintenance Charges	Maintenance of Vans and Bus	5,000	5,000
74820	Fleet Fuel Charges		4,000	4,000
74910	Dues & Subscription	NCRPA YEARLY DUES FOR PROGRAM STAFF	1,000	1,000
77110	Installment Contracts Principal	PROVIDED BY FINANCE	5,109	5,109

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 1100

ORG: 6121

77210	Installment Contracts Principal	PROVIDED BY FINANCE	507	507
79522	Mock Gymnasium	Budget from Sponsored Activities	25,000	25,000
Total Operating Expenses			384,076	384,076
75100	Capital Outlay - Furniture/Equipment	See Attached Capital Outlay Doc	85,987	29,492
75510	Capital Outlay - Recreation	See Attached Capital Outlay Doc	77,800	30,000
Total Capital Outlay			163,787	59,492
Total Budget			1,394,802	1,307,313

JUSTIFICATION SUPPORTING SCHEDULES		FISCAL YEAR 2023-24	
FUND:	1100		
ORG:	6121		
ACCOUNT:	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

72950	Equipment Purchase - Noncapital		
	PAINTING AT FAIRFIELD AND HOLLOWAY	\$ 4,000	\$ 4,000
	WINDOW TINTING AT FAIRFIELD	3,596	3,596
	PAINTING AT MOCK GYM	14,093	14,093
Total 72950	Equipment Purchase - Noncapital	\$ 21,690	\$ 21,690

FUND: 1100
 ORG: 6121

75100 - CAPITAL OUTLAY - FURNITURE/FIXTURES			Estim	Purchase	Maintenance Cost								Replacement Cost	Manager Submitted	
Equipment #	Item Requested	Hours	Auction Proc	Cost	FY 18-19	FY 19-20	FY 20-21	Replacement Equipment						Replacement Cost	Manager Submitted
								2 windows at Mock Gym						37,250.00	0.00
								HVAC at Mock Gym						11,245.00	0.00
								Bleachers for Fairfield, Holloway						37,492.18	29,492.18
Total	75100 - CAPITAL OUTLAY - FURNITURE/FIXTURES		0.00	0.00	0.00	0.00	0.00							85,987.18	29,492.18

75510 - CAPITAL OUTLAY - RECREATION			Estim	Purchase	Maintenance Cost								Replacement Cost	Manager Submitted	
Equipment #	Item Requested	Hours	Auction Proc	Cost	FY 18-19	FY 19-20	FY 20-21	Replacement Equipment						Replacement Cost	Manager Submitted
								Sand and Line Fairfield Gym Floor						12,800.00	0.00
								Fairfield Tennis Court Complete						30,000.00	30,000.00
								Music Park Playground Equipment						35,000.00	0.00
Total	75510 - CAPITAL OUTLAY - RECREATION		0.00	0.00	0.00	0.00	0.00							77,800.00	30,000.00

FUND: General Operating Fund 1100
 ORG: Recreation Parks 6122
 PROGRAM: Recreation & Culture 700

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
61210	Salaries - Regular	462,406	469,860	593,618	547,349	591,287	-0%	605,990
61220	Salaries - Overtime	9,397	7,853	15,000	8,119	15,000	0%	15,375
61230	Salaries - Vacation Payout/Other	1,915	3,259	-	5,356	0	~	0
61251	Salaries - Merit/Bonus	-	15,875	-	-	0	~	0
61260	Salaries-Temp/Part-time	34,431	14,277	20,000	19,721	20,000	0%	20,000
61270	Salaries - Longevity	6,738	7,351	8,605	6,607	9,598	12%	9,838
	Total Personal Services	514,888	518,475	637,223	587,152	635,885	-0%	651,203
61810	Social Security Contribution	38,071	38,792	48,800	44,594	48,700	-0%	49,900
61820	Retirement Contribution	49,277	57,719	75,200	67,847	73,800	-2%	81,500
61825	Supplemental RET. (401K)	7,080	7,173	9,200	8,336	9,300	1%	9,400
61830	Group Insurance Contribution	117,131	105,650	135,936	121,705	132,480	-3%	141,120
61832	Group Term Insurance	1,920	1,817	3,000	1,819	3,000	0%	3,100
61853	Workers Compensation Premiums	2,300	2,300	3,531	4,083	3,531	0%	5,200
61870	Allowances	300	925	-	4,150	4,200	~	4,200
61871	Wellness Benefit	4,980	4,330	7,680	2,024	7,680	0%	7,680
61873	Allowances-Cell Phone Reimbursement	846	786	768	768	768	0%	768
	Total Fringe Benefits	221,905	219,493	284,115	255,325	283,459	-0%	302,868
72110	Janitorial Supplies	13,042	17,871	19,500	21,706	22,000	13%	22,000
72200	Small Tools & Hand Supplies	5,138	4,545	5,000	4,983	5,000	0%	5,000
72300	Safety & Uniform Supplies	3,729	4,025	5,000	4,749	4,000	-20%	4,000
72310	Education/Program Supplies	80	-	-	-	0	~	0
72330	Chemicals & Supplies	20,598	19,170	30,000	29,905	33,000	10%	33,000
72360	Horticulture/Landscaping Supplies	16,165	17,470	18,000	17,490	21,000	17%	21,000
72400	Maintenance & Repair Supplies	31,503	30,801	30,000	29,766	47,000	57%	47,000
72600	Office Supplies	306	502	600	356	600	0%	600
72950	Equipment Purchase-Non-Capital	2,305	1,547	3,000	2,070	3,000	0%	3,000
72990	Miscellaneous Supplies	341	-	-	-	0	~	0
73110	Meeting & Travel	283	2,139	2,500	2,014	2,500	0%	2,500
73300	Electric Expenses/City	102,850	106,339	110,000	109,644	110,000	0%	110,000
73330	Natural Gas Expense	13,356	17,747	20,000	17,734	20,000	0%	20,000

FUND: General Operating Fund 1100
 ORG: Recreation Parks 6122
 PROGRAM: Recreation & Culture 700

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
73340	Water & Sewer Expense	59,325	46,202	40,000	49,970	50,000	25%	50,000
73350	Refuse Expense	21,913	26,554	25,000	21,918	25,000	0%	25,000
73360	Landfill Fees	1,286	299	3,400	2,218	3,400	0%	3,400
73370	Stormwater Expenses	12,474	12,380	12,400	12,474	12,400	0%	12,400
73510	Building Repair/Maintenance	49,004	58,951	59,000	56,020	60,000	2%	60,000
73520	Equipment Repair Maintenance	655	1,128	1,500	1,331	1,500	0%	1,500
74140	Rent of Uniforms	2,990	3,357	4,500	3,502	4,500	0%	4,500
74400	Service & Maintenance Contracts	14,404	8,468	11,700	9,741	11,700	0%	11,700
74500	Insurance	8,199	9,089	8,694	8,701	8,694	0%	8,694
74520	Vehicle Insurance	1,500	1,500	1,605	1,605	1,605	0%	1,605
74810	Fleet Maintenance Charges	35,417	38,477	45,000	38,449	45,000	0%	45,000
74820	Fleet Fuel Charges	21,394	30,209	22,000	36,222	38,000	73%	38,000
74910	Dues & Subscription	75	-	450	400	450	0%	450
77110	Installment Contracts	63,180	54,180	45,866	45,865	9,650	-79%	9,650
77210	Installment Contracts Interest	4,842	3,235	1,606	1,606	956	-40%	956
	Total Operating Expenses	506,352	516,182	526,321	530,440	540,955	3%	540,955
75400	Capital Outlay - Vehicles	-	-	155,407	81,710	109,604	-29%	54,802
75500	Capital Outlay - Other Equipment	-	34,908	27,063	25,881	123,300	356%	123,300
75800	Capital Outlay - Building Improvements	27,000	-	-	-	52,200	~	15,200
75990	Capital Outlay - Other	4,188	159,495	338,520	238,970	0	-100%	0
	Total Capital Outlay	31,188	194,403	520,990	346,561	285,104	-45%	193,302
	Total Budget	1,274,333	1,448,553	1,968,649	1,719,478	1,745,403	-11%	1,688,328

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 1100

ORG: 6122

			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - Regular	16 FULL TIME EMPLOYEES***(1 FULL TIME MAINTENANCE WORKER I WORKS AT THE KCC)	591,287	605,990
61220	Salaries - Overtime	OVERTIME FOR WEEKEND WORK, TOURNAMENTS, AND SPECIAL EVENTS	15,000	15,375
61260	Salaries-Temp/Part-time	***SEE PART TIME SALARY SHEET (SPRING/SUMMER MAINTENANCE WORKERS FOR ALL CITY PARKS/FACILITIES)	20,000	20,000
61270	Salaries - Longevity	LONGEVITY FOR 10 FULL TIME EMPLOYEES	9,598	9,838
Total Personal Services			635,885	651,203
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	48,700	49,900
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	73,800	81,500
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	9,300	9,400
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	132,480	141,120
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	3,000	3,100
61853	Workers Compensation Premiums	Sum of Salaries-Regular and Salaries Temp/Part-time per \$100 of Salary times WC rate	3,531	5,200
61870	Allowances	Automobile Harold Sutton	4,200	4,200
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate	7,680	7,680
61873	Allowances-Cell Phone Reimbursement	H. Sutton (\$32/month = \$384)/ A. Parker (\$32/month= \$384) = \$768	768	768
Total Fringe Benefits			283,459	302,868
72110	Janitorial Supplies	SUPPLIES FROM FLOORS AND COURTS, IMAGE, INSCO TO INCLUDE TOILET PAPER, CAN LINERS, AND VARIOUS CLEANING SUPPLIES	22,000	22,000
72200	Small Tools & Hand Supplies	RAKES, SHOVELS, SMALL TOOLS FOR PARKS MAINTENANCE	5,000	5,000
72300	Safety & Uniform Supplies	SAFETY KITS AND SUPPLIES FOR ALL PARKS & FACILITIES	4,000	4,000
72330	Chemicals & Supplies	SIGNIFICANT PRICE INCREASE FROM LAST YEAR	33,000	33,000
72360	Horticulture/Landscaping Supplies	PINESTRAW, MULCH, PLANTS, BUSHES, TREES, LANDSCAPING FOR ALL CITY PARKS	21,000	21,000
72400	Maintenance & Repair Supplies	MAINTENANCE SUPPLIES FOR ALL CITY PARKS & FACILITIES, \$17,000 FOR BALL FIELD CLAY	47,000	47,000
72600	Office Supplies		600	600
72950	Equipment Purchase-Non-Capital	Incidental repairs throughout the year	3,000	3,000
73110	Meeting & Travel		2,500	2,500
73300	Electric Expenses/City	BASED ON 22/23 BUDGET EXPENDITURES	110,000	110,000
73330	Natural Gas Expense	BASED ON 22/23 BUDGET EXPENDITURES	20,000	20,000
73340	Water & Sewer Expense	BASED ON 22/23 BUDGET EXPENDITURES	50,000	50,000
73350	Refuse Expense	BASED ON 22/23 BUDGET EXPENDITURES	25,000	25,000
73360	Landfill Fees	BASED ON 22/23 BUDGET EXPENDITURES	3,400	3,400
73370	Stormwater Expenses	BASED ON 22/23 BUDGET EXPENDITURES	12,400	12,400
73510	Building Repair/Maintenance	MAINTAINING 19 PARKS AND FACILITES TO INCLUDE MOWING 130 ACRES OF GRASS	60,000	60,000
73520	Equipment Repair Maintenance		1,500	1,500
74140	Rent of Uniforms	UNIFORMS FOR 14 FULL TIME STAFF	4,500	4,500

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 1100

ORG: 6122

74400	Service & Maintenance Contracts	SEE JUSTIFICATION SCHEDULE	11,700	11,700
74500	Insurance	PROVIDED BY HR	8,694	8,694
74520	Vehicle Insurance	PROVIDED BY HR	1,605	1,605
74810	Fleet Maintenance Charges	BASED ON 22/23 BUDGET EXPENDITURES	45,000	45,000
74820	Fleet Fuel Charges	BASED ON 22/23 BUDGET EXPENDITURES	38,000	38,000
74910	Dues & Subscription		450	450
77110	Installment Contracts	PROVIDED BY FINANCE	9,650	9,650
77210	Installment Contracts Interest	PROVIDED BY FINANCE	956	956
Total Operating Expenses			540,955	540,955
75400	Capital Outlay - Vehicles	See Capital Outlay - Vehicles Detail	109,604	54,802
75500	Capital Outlay - Other Equipment	See Capital Outlay - Other Equipment Detail	123,300	123,300
75800	Capital Outlay - Building Improvements	See Capital Outlay - Building Improvements	52,200	15,200
Total Capital Outlay			285,104	193,302
Total Budget			1,745,403	1,688,328

JUSTIFICATION SUPPORTING SCHEDULES

FUND: 1100

ORG: 6122

ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED
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74400	Service & Maintenance Contracts		
	Pest control contract at all city recreation facilities	\$ 3,500	\$ 3,500
	Dumpster rental at Holloway, Battle Center, parks office, MC Freeman, Fairfield	3,600	3,600
	Fire extinguisher inspection	600	600
	DEPS yearly monitoring fees/service calls for all city recreation fac	4,000	4,000
Total 74400	Service & Maintenance Contracts	\$ 11,700	\$ 11,700

CAPITAL OUTLAY REQUESTS - UNIT PRICE OVER \$5000

FISCAL YEAR 2023-24

FUND: 1100
 ORG: 6122

75400 Capital Outlay - Vehicles			Estim	Purchase	Maintenance Cost										
Vehicle # Being Replaced	Year/ Make Model	Mileage	Auction Proc	Cost	FY 20-21	FY 21-22	FY 22-23	Replacement Vehicle Year/Make Model	Dealer Replacement Cost	GVM 26,000 LBS OR GREATER (YES/NO)	ROAD TAX	TAGS (\$6.00)	APPLICABLE UPFIT COST OTHER VENDOR	TOTAL REPLACEMENT COST	Manager Submitted
706	2002 Ford F-250 Crew Cab	143,500		21,370.00	600.57	1,084.65	692.26	2024 Ford F-250 Crew Cab	53,200.00	NO	1,596.00	6.00		54,802.00	0.00
734	1999 Ford F-350 Crew Cab	199,500		23,900.00	3,358.54	1,684.89	933.32	2024 Ford F-250 Crew Cab	53,200.00	NO	1,596.00	6.00		54,802.00	54,802.00
Total	Capital Outlay - Vehicles		0.00	45,270.00	3,959.11	2,769.54	1,625.58		106,400.00	0.00	3,192.00	12.00	0.00	109,604.00	54,802.00

75500 Capital Outlay - Other Equipment			Estim	Purchase	Maintenance Cost										
Equipment # Being Replaced	Item Description	Hours	Auction Proc	Cost	FY 20-21	FY 21-22	FY 22-23	REPLACEMENT EQUIPMENT					Replacement Cost	Manager Submitted	
791	10yr old Wing mower	2,250			2,500.05	10,074.77	7,008.30	New Wing mower 2 x 20in Disk Scrubbers						89,000.00	89,000.00
757	Fertilizer Spreader							Fertilizer Spreader Lely 3 PT Spreader #930						5,800.00	5,800.00
792	10yr old Front Mower	1,173			883.93	371.08	0.00	60in Zero Turn Mower						14,000.00	14,000.00
Total	Capital Outlay - Other Equipment		0.00	0.00	3,383.98	10,445.85	7,008.30							123,300.00	123,300.00

75800 Capital Outlay - Building Improvements			Estim	Purchase	Maintenance Cost										
Equipment # Being Replaced	Item Description	Hours	Auction Proc	Cost	FY 20-21	FY 21-22	FY 22-23	REPLACEMENT EQUIPMENT					Replacement Cost	Manager Submitted	
								Metal roof for Georgia K Battle Center						37,000.00	0.00
								Replace Bill Fay Rotary Roof						15,200.00	15,200.00
Total			0.00	0.00	0.00	0.00	0.00							52,200.00	15,200.00

FUND: General Operating Fund 1100
 ORG: Recreation County 6123
 PROGRAM: Recreation & Culture 700

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
61210 Salaries - Regular	274,481	295,979	229,678	244,335	233,902	2%	239,718
61220 Salaries - Overtime	92	345	2,500	455	1,500	-40%	1,538
61230 Salaries - Vacation Payout/Other	3,744	4,349	-	-	0	~	0
61251 Salaries - Merit/Bonus	-	11,854	-	-	0	~	0
61260 Salaries-Temp/Part-time	110,563	168,094	183,416	162,686	205,496	12%	205,496
61270 Salaries - Longevity	4,532	4,532	3,608	5,661	4,110	14%	4,212
Total Personal Services	393,412	485,153	419,202	413,137	445,007	6%	450,964
61810 Social Security Contribution	29,885	36,933	32,100	31,204	34,100	6%	34,500
61820 Retirement Contribution	33,259	41,032	28,400	32,628	29,200	3%	31,700
61825 Supplemental RET. (401K)	4,118	4,459	3,600	3,664	3,600	0%	3,700
61830 Group Insurance Contribution	58,009	59,028	42,480	47,018	41,400	-3%	44,100
61832 Group Term Insurance	1,155	1,181	1,200	813	1,200	0%	1,300
61853 Workers Compensation Premiums	-	-	-	-	0	~	3,700
61870 Allowances	4,975	4,004	7,000	5,395	7,000	0%	7,000
61871 Wellness Benefit	2,730	2,895	2,400	2,340	2,400	0%	2,400
61873 Allowances-Cell Phone Reimbursement	1,038	850	1,536	1,568	1,536	0%	1,536
Total Fringe Benefits	135,169	150,381	118,716	124,630	120,436	1%	129,936
72270 Recreation/Program Supplies	35,774	37,851	40,000	39,780	45,000	13%	45,000
72300 Safety and Uniform Supplies	0	132	-	-	0	~	0
72330 Chemicals & Supplies	-	-	-	205	0	~	0
72360 Horticulture/Landscaping Supplies	192	4,312	5,000	4,800	5,500	10%	5,500
72400 Maintenance & Repair Supplies	30,291	45,500	42,000	41,678	45,000	7%	45,000
72600 Office Supplies & Materials	495	1,026	1,000	711	1,000	0%	1,000
72620 Vending/Concessionaire Supplies	-	-	-	3	0	~	0
73110 Meeting & Travel	1,368	3,312	3,000	3,585	5,500	83%	5,500
73200 Telephone Service	1,961	2,243	2,000	1,767	3,000	50%	3,000
73300 Electric Expenses/City	10,941	10,984	13,000	12,925	13,000	0%	13,000
73340 Water & Sewer Expense	16,236	18,825	19,000	19,616	19,000	0%	19,000
73350 Refuse Expense	5,218	7,184	7,000	5,218	7,000	0%	7,000
73370 Stormwater Expense	4,050	4,050	4,000	4,050	4,000	0%	4,000
73390 Other Utility Expenses	6,909	27,694	30,000	26,282	30,000	0%	30,000
73410 Printing Costs	400	99	1,000	836	1,000	0%	1,000
73990 Temporary Labor Services	27,265	34,287	41,100	40,385	55,000	34%	55,000
74400 Service/Maintenance Contracts	8,702	9,398	9,000	6,107	9,000	0%	9,000
74500 Insurance	13,640	13,125	12,865	10,165	12,865	0%	12,865

FUND: General Operating Fund 1100
 ORG: Recreation County 6123
 PROGRAM: Recreation & Culture 700

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
74520	Vehicle Insurance	1,200	1,200	1,284	1,284	1,284	0%	1,284
74810	Fleet Maintenance Charges	13,651	7,424	9,000	8,990	9,000	0%	9,000
74820	Fleet Fuel Charges	7,926	13,190	12,000	13,049	12,000	0%	12,000
Total Operating Expenses		186,220	241,835	252,249	241,436	278,149	10%	278,149
75400	Capital Outlay - Vehicles	-	-	40,300	39,000	0	-100%	0
75500	Capital Outlay - Other Equipment	-	-	-	-	10,000	~	10,000
75800	Capital Outlay -Building Improvements	-	-	-	-	65,227	~	65,227
Total Capital Outlay		-	-	40,300	39,000	75,227	87%	75,227
Total Budget		714,801	877,370	830,467	818,204	918,819	11%	934,276

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 1100

ORG: 6123

			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - Regular	5 FULL-TIME EMPLOYEES	233,902	239,718
61220	Salaries - Overtime	OVERTIME FOR CREW SUPERVISOR II AND PART-TIME STAFF DURING TOURNAMENTS, WEEKEND WORK AND SPECIAL EVENTS.	1,500	1,538
61260	Salaries-Temp/Part-time	**SEE PART-TIME SALARY SHEET	205,496	205,496
61270	Salaries - Longevity	3 FULL-TIME EMPLOYEES	4,110	4,212
Total Personal Services			445,007	450,964
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	34,100	34,500
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	29,200	31,700
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	3,600	3,700
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	41,400	44,100
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	1,200	1,300
61853	Workers Compensation Premiums	Sum of Salaries-Regular and Salaries Temp/Parttime per \$100 of Salary times WC rate	0	3,700
61870	Allowances	450.013 (B. Dawson): \$3,600 / #450.014 (C. Casey): \$3,360 = \$6,960	7,000	7,000
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate	2,400	2,400
61873	Allowances-Cell Phone Reimbursement	B. Dawson (\$32/month=\$384)/ C. Casey (\$32/mo = \$384)/ C. Super (\$32/mo=\$384)	1,536	1,536
Total Fringe Benefits			120,436	129,936
72270	Recreation/Program Supplies	ATHLETIC SUPPLIES FOR ALL COUNTY FACILITIES, PROGRAM SUPPLIES FOR THE EXCHANGE NATURE CENTER, ELLIS PLANETARIUM AND CAMPGROUND.	45,000	45,000
72360	Horticulture/Landscaping Supplies	HORTICULTURE SUPPLIES FOR ALL COUNTY BALLFIELDS, NATURE PARK, ROTARY DOG PARK, WILDLIFE RAMPS, CAMPGROUND AND MOSS HILL RURITAN BUILDING.	5,500	5,500
72400	Maintenance & Repair Supplies	MAINTENANCE SUPPLIES FOR ALL COUNTY FACILITIES, BALLFIELDS, NATURE PARK, PLANETARIUM, DOG PARK AND CAMPGROUND	45,000	45,000
72600	Office Supplies & Materials	ROUTINE OFFICE SUPPLIES FOR COUNTY MAINTENANCE/PROGRAM STAFF	1,000	1,000
73110	Meeting & Travel	4 Employees NCRPA Conference, 1 Employee Turf Grass Conference	5,500	5,500
73200	Telephone Service	YEARLY PHONE SERVICE FOR COUNTY FACILITIES, NATURE CENTER, PLANETARIUM	3,000	3,000
73300	Electric Expenses/City	BASED ON 22/23 EXPENSES	13,000	13,000
73340	Water & Sewer Expense	BASED ON 22/23 EXPENSES	19,000	19,000
73350	Refuse Expense	BASED ON 22/23 EXPENSES	7,000	7,000
73370	Stormwater Expense	BASED ON 22/23 EXPENSES	4,000	4,000
73390	Other Utility Expenses	BASED ON 22/23 EXPENSES	30,000	30,000
73410	Printing Costs	NATURE PARK BROCHURES, SCHOOL FLYERS	1,000	1,000

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 1100

ORG: 6123

73990	Temporary Labor Services	OFFICIALS FOR BASEBALL, BASKETBALL, SOFTBALL, SOCCER, FOOTBALL, TOURNAMENT AND BOOKING FEES ***Increased due to officials/referee increase cost***	55,000	55,000
74400	Service/Maintenance Contracts	GFL ENVIRONMENT, SUDDENLINK, ALSCO, DEPS	9,000	9,000
74500	Insurance	PROVIDED BY HR	12,865	12,865
74520	Vehicle Insurance	PROVIDED BY HR	1,284	1,284
74810	Fleet Maintenance Charges	BASED ON 22/23 EXPENSES	9,000	9,000
74820	Fleet Fuel Charges	BASED ON 22/23 EXPENSES	12,000	12,000
Total Operating Expenses			278,149	278,149
75500	Capital Outlay - Other Equipment	Wing Lawn Mower Purchased from City (\$10,000)	10,000	10,000
75800	Capital Outlay -Building Improvements	See Capital Outlay Schedule	65,227	65,227
Total Capital Outlay			75,227	75,227
Total Budget			918,819	934,276

CAPITAL OUTLAY REQUESTS - UNIT PRICE OVER \$5000

FISCAL YEAR 2023-24

FUND: 1100
 ORG: 6123

75500 CAPITAL OUTLAY OTHER EQUIPMENT			Estim	Purchase	Maintenance Cost			REPLACEMENT EQUIPMENT					Replacement Cost	Manager Submitted
Equipment #	Year/ Make Model	Hours	Auction Proc	Cost	FY 19-20	FY 20-21	FY 21-22							
	Front Deck Mower			25,000.00	0.00	0.00	0.00	Wing Mower					10,000.00	10,000.00
Total			0.00	25,000.00	0.00	0.00	0.00						10,000.00	10,000.00

75800 CAPITAL OUTLAY BUILDING IMPROVEMENTS			Estim	Purchase	Maintenance Cost			REPLACEMENT EQUIPMENT					Replacement Cost	Manager Submitted
Equipment #	Year/ Make Model	Hours	Auction Proc	Cost	FY 19-20	FY 20-21	FY 21-22							
								Metal roof on Exchange meeting room					23,230.00	23,230.00
								Reupholster planetarium seating					7,200.00	7,200.00
								Replace upstairs flooring					6,486.00	6,486.00
								Repaint sundial and planetarium mural					8,800.00	8,800.00
								Replace planetarium windows					11,200.00	11,200.00
								Painting inside of Nature Center and Health and Science Center					8,311.00	8,311.00
Total			0.00	0.00	0.00	0.00	0.00						65,227.00	65,227.00

FUND: General Operating Fund 1100
 ORG: Recreation Stadium 6124
 PROGRAM: Recreation & Culture 700

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
61210	Salaries - Regular	46,755	70,927	80,698	80,044	80,929	0%	82,942
61220	Salaries - Overtime	732	753	1,500	1,257	1,500	0%	1,538
61260	Salaries-Temp/Part-time	11,372	2,832	-	-	0	~	0
61270	Salaries - Longevity	1,153	1,153	1,219	1,219	1,463	20%	1,500
	Total Personal Services	60,011	75,664	83,417	82,521	83,893	1%	85,979
61810	Social Security Contribution	4,509	5,643	6,400	6,233	6,500	2%	6,600
61820	Retirement Contribution	4,985	8,355	10,200	9,866	10,300	1%	11,100
61825	Supplemental RET. (401K)	712	1,075	1,300	1,220	1,300	0%	1,300
61830	Group Insurance Contribution	8,243	14,503	16,992	16,239	16,560	-3%	17,640
61832	Group Term Insurance	194	277	500	264	500	0%	500
61853	Workers Compensation Premiums	450	650	1,231	1,423	1,231	-0%	700
61871	Wellness Benefit	480	490	960	480	960	0%	960
	Total Fringe Benefits	19,574	30,993	37,583	35,725	37,351	-1%	38,800
72110	Janitorial Supplies	-	840	800	800	800	0%	800
72200	Small Tools & Hand Supplies	1,738	780	2,000	1,704	2,000	0%	2,000
72330	Chemicals & Supplies	7,059	7,306	9,000	8,600	10,000	11%	10,000
72360	Horticulture/Landscape Supplies	3,323	4,619	5,000	3,697	5,000	0%	5,000
72400	Maintenance & Repair Supplies	23,813	54,291	31,910	29,318	32,000	0%	32,000
73110	Meeting & Travel	-	1,377	1,930	571	2,000	4%	2,000
73300	Electric Expenses/City	42,640	47,443	50,000	47,776	50,000	0%	50,000
73330	Natural Gas Expense	1,981	3,590	4,000	3,692	4,000	0%	4,000
73340	Water and Sewer Expense	11,594	14,990	15,800	15,298	15,800	0%	15,800
73350	Refuse Expense	3,116	4,498	3,500	7,565	3,500	0%	3,500
73370	Stormwater Expenses	7,110	8,478	8,500	8,478	8,500	0%	8,500
73510	Building Repair/Maintenance	10,414	7,959	7,500	8,711	7,500	0%	7,500
73540	Grounds Repair/Maintenance	11,595	11,642	15,000	8,726	15,000	0%	15,000
74390	Rent of Other Equipment	-	-	2,500	-	2,500	0%	2,500

FUND: General Operating Fund 1100
 ORG: Recreation Stadium 6124
 PROGRAM: Recreation & Culture 700

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
74400	Service & Maintenance Contracts	4,514	4,713	6,000	7,734	6,000	0%	6,000
74500	Insurance	8,326	9,928	9,606	9,652	9,606	0%	9,606
74520	Vehicle Insurance	500	515	551	551	551	0%	551
74810	Fleet Maintenance Charges	1,429	2,490	6,000	5,969	6,000	0%	6,000
74820	Fleet Fuel Charges	818	1,403	1,250	1,129	1,250	0%	1,250
74910	Dues & Subscription	335	305	450	305	450	0%	450
77101	Loans - Principal	167,000	167,000	167,000	167,000	167,000	0%	167,000
77110	Installment Contracts Principal	6,610	6,678	6,841	6,841	7,017	3%	7,017
77201	Loans - Interest Expense	105,296	75,845	70,000	70,000	64,155	-8%	64,155
77210	Installment Contracts Interest	1,105	1,033	866	866	696	-20%	696
	Total Operating Expenses	420,314	437,722	426,004	414,983	421,325	-1%	421,325
75500	Capital Outlay - Other Equipment	-	-	32,000	37,803	0	-100%	0
75800	Capital Outlay - Building Improve.	-	-	891,325	124,672	54,900	-94%	54,900
	Total Capital Outlay	-	-	923,325	162,475	54,900	-94%	54,900
	Total Budget	499,900	544,379	1,470,329	695,704	597,468	-59%	601,004

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 1100

ORG: 6124

			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - Regular	2 FULL TIME EMPLOYEE	80,929	82,942
61220	Salaries - Overtime	TOURNAMENTS & SPECIAL EVENTS	1,500	1,538
61270	Salaries - Longevity	1 FULL TIME EMPLOYEE	1,463	1,500
Total Personal Services			83,893	85,979
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	6,500	6,600
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	10,300	11,100
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	1,300	1,300
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	16,560	17,640
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	500	500
61853	Workers Compensation Premiums	Sum of Salaries-Regular and Salaries Temp/Parttime per \$100 of Salary times WC rate	1,231	700
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate	960	960
Total Fringe Benefits			37,351	38,800
72110	Janitorial Supplies	ROUTINE SUPPLIES NEEDED TO MAINTAIN GRAINGER STADIUM	800	800
72200	Small Tools & Hand Supplies	SMALL TOOLS NEEDED FOR STADIUM MAINTENANCE	2,000	2,000
72330	Chemicals & Supplies	TURF CHEMICALS, FERTILIZERS AND INFIELD CONDITIONER, PRICES HAVE INCREASED	10,000	10,000
72360	Horticulture/Landscape Supplies	PINESTRAW, MULCH, PLANTINGS FOR STADIUM	5,000	5,000
72400	Maintenance & Repair Supplies	ROUTINE MAINTENANCE SUPPLIES FOR THE UPKEEP OF THE STADIUM	32,000	32,000
73110	Meeting & Travel		2,000	2,000
73300	Electric Expenses/City	BASED ON 22/23 EXPENSES	50,000	50,000
73330	Natural Gas Expense	BASED ON 22/23 EXPENSES	4,000	4,000
73340	Water and Sewer Expense	BASED ON 22/23 EXPENSES	15,800	15,800
73350	Refuse Expense	BASED ON 22/23 EXPENSES	3,500	3,500
73370	Stormwater Expenses	BASED ON 22/23 EXPENSES	8,500	8,500
73510	Building Repair/Maintenance	MAINTENANCE ON THE GRAINGER STADIUM MAINTENANCE OFFICE AND STADIUM	7,500	7,500
73540	Grounds Repair/Maintenance	SUPPLIES TO REPAIR THE STADIUM GROUNDS/INFRASTRUCTURE	15,000	15,000
74390	Rent of Other Equipment	RENTAL EQUIPMENT TO INCLUDE LIFTS THAT ASSIST IN PERFORMING STADIUM MAINTENANCE	2,500	2,500
74400	Service & Maintenance Contracts	SUDDENLINK CABLE/INTERNET; GFL ENVIRONMENTAL; DEPS; DODSON PEST CONTROL ; ALLSTATE		
74500	Insurance	FIRE INSPECTION	6,000	6,000
74520	Vehicle Insurance	PROVIDED BY HR	9,606	9,606
74810	Fleet Maintenance Charges	PROVIDED BY HR	551	551
74820	Fleet Fuel Charges		6,000	6,000
74910	Dues & Subscription		1,250	1,250
77101	Loans - Principal	PROVIDED BY FINANCE	450	450
			167,000	167,000

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 1100

ORG: 6124

			DEPT REQ	MANAGER SUBMITTED
77110	Installment Contracts Principal	PROVIDED BY FINANCE	7,017	7,017
77201	Loans - Interest Expense	PROVIDED BY FINANCE	64,155	64,155
77210	Installment Contracts Interest	PROVIDED BY FINANCE	696	696
Total Operating Expenses			421,325	421,325
75800	Capital Outlay - Building Improve.	See Detail Capital Outlay - Building Improve.	54,900	54,900
Total Capital Outlay			54,900	54,900
Total Budget			597,468	601,004

CAPITAL OUTLAY REQUESTS - UNIT PRICE OVER \$5000

FISCAL YEAR 2023-24

FUND: 1100
 ORG: 6124

75800 Capital Outlay - Building Improve.		Estim	Purchase	Maintenance Cost								Replacement Cost	Manager Submitted
Equipment # Being Replaced	Item Description	Hours	Auction Proc	Cost	FY 19-20	FY 20-21	FY 21-22						
												8,000.00	8,000.00
												20,000.00	20,000.00
												7,400.00	7,400.00
												6,500.00	6,500.00
												13,000.00	13,000.00
Total	Capital Outlay - Building Improve.		0.00	0.00	0.00	0.00	0.00					54,900.00	54,900.00

FUND: General Operating Fund 1100
 ORG: Recreation Sponsored Activities 6125
 PROGRAM: Recreation & Culture 700

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
61220	Salaries - Overtime	24	0		0	0	~	0
61260	Salaries-Temp/Part-time	26,135	42,644	58,200	56,875	60,000	3%	0
Total Personal Services		26,159	42,644	58,200	56,875	60,000	3%	0
61810	Social Security Contribution	2,001	3,262	4,400	4,351	4,600	5%	0
61853	Workers Compensation Premiums	300	300	856	990	856	0%	0
Total Fringe Benefits		2,301	3,562	5,256	5,341	5,456	4%	0
72270	Recreation/Program Supplies	70,384	68,916	60,000	56,013	60,000	0%	0
72620	Vending/Concessionaire Supplies	34	1,752	2,500	2,233	2,500	0%	0
73990	Temporary Labor Services	90	39,736	60,000	57,604	60,000	0%	0
74500	Insurance	290	400	428	428	428	0%	0
79522	Mock Gymnasium	16,861	24,980	25,000	21,626	25,000	0%	0
Total Operating Expenses		87,659	135,784	147,928	137,904	147,928	0%	0
Total Capital Outlay		0	0	0	0	0	~	0
Total Budget		116,119	181,990	211,384	200,120	213,384	1%	0

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 1100

ORG: 6125

SPONSORED ACTIVITIES ORG MERGED WITH PROGRAMS ORG			DEPT REQ	MANAGER SUBMITTED
61260	Salaries-Temp/Part-time	** SEE PART-TIME SALARY SHEET (GYMNASTICS INSTRUCTOR, GYMNASTICS ASSISTANTS, SPRAYGROUND ATTENDANTS, CENTER ASSISTANTS (RENTALS))	60,000	0
Total Personal Services			60,000	0
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	4,600	0
61853	Workers Compensation Premiums	Workers Compensation Premium Cost from HR	856	0
Total Fringe Benefits			5,456	0
72270	Recreation/Program Supplies		60,000	0
72620	Vending/Concessionaire Supplies		2,500	0
73990	Temporary Labor Services		60,000	0
74500	Insurance	PROVIDED BY HR	428	0
79522	Mock Gymnasium		25,000	0
Total Operating Expenses			147,928	0
Total Budget			213,384	0

FUND: General Operating Fund 1100
 ORG: Recreation Visitor Center 6126
 PROGRAM: Recreation & Culture 700

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
72270	Recreation/Program Supplies	753	-	-	-	0	~	0
72400	Maintenance & Repair Supplies	941	2,224	5,000	2,500	3,000	-40%	3,000
73200	Telephone Service	301	326	400	619	750	88%	750
73300	Electric Expenses/City	3,373	3,556	4,500	4,473	4,500	0%	4,500
73340	Water and Sewer Expense	475	800	1,000	1,621	1,750	75%	1,750
73350	Refuse Expense	573	573	700	573	700	0%	700
73370	Stormwater Expenses	216	216	225	216	225	0%	225
74400	Service & Maintenance Contracts	1,480	2,056	2,850	2,756	2,850	0%	2,850
Total Operating Expenses		8,111	9,751	14,675	12,758	13,775	-6%	13,775
Total Budget		8,111	9,751	14,675	12,758	13,775	-6%	13,775

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 1100

ORG: 6126

			DEPT REQ	MANAGER SUBMITTED
Total Personal Services			0	0
Total Fringe Benefits			0	0
72400	Maintenance & Repair Supplies		3,000	3,000
73200	Telephone Service	Based on 22/23 Expenditure	750	750
73300	Electric Expenses/City	Based on 22/23 Expenditure	4,500	4,500
73340	Water and Sewer Expense	Based on 22/23 Expenditure	1,750	1,750
73350	Refuse Expense	Based on 22/23 Expenditure	700	700
73370	Stormwater Expenses	Based on 22/23 Expenditure	225	225
74400	Service & Maintenance Contracts	Based on 22/23 Expenditure	2,850	2,850
Total Operating Expenses			13,775	13,775
Total Budget			13,775	13,775

General Fund 1100
 Transfers 8000
 Transfers 850

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted	FY 23-24 Adopted	FY23 Adopted V. FY24 Adopted % Δ Incr/(Decr)
Transfer to Capital Projects	54,031	6,670	500,000	500,000	0	-100.00%	0	0	*
Transfer to Special Revenue Funds	25,000	-	-	-	0	~	0	0	*
Transfer to Capital Reserve	9,523	28,726	10,544	10,544	18,446	-36%	18,446	0	*
Repay Loan to Electric Fund	-	-	-	-	0	~	45,000	0	*
Transfers to Fund Balance	-	-	2,133,601	2,133,601	0	~	101,479	0	*
Shared Services Cost-Public Services Fund (6900)	156,702	159,229	161,250	161,250	163,285	3%	163,285	0	*
Shared Services Cost-Facilities & Property Management Fund (7200)	380,874	355,806	411,128	411,128	399,117	12%	399,117	0	*
Shared Services Cost-Employee Health & Insurance Fund (7100)	256,407	250,636	240,311	240,311	306,639	22%	306,639	0	*
Shared Services Cost-Fleet Maintenance Fund (7140)	167,639	167,983	171,896	171,896	175,128	4%	175,128	0	*
Shared Services Cost-Health Insurance Fund (7120)	64,888	64,976	-	-	0	-100%	0	0	*
Total Budget	1,115,064	1,034,026	3,628,730	3,628,730	1,062,615	3%	1,209,094	0	*

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 1100
ORG: 8000

			DEPT REQ	MANAGER SUBMITTED
88545	Transfer to Capital Reserve	F:\Budget\24\Transfers\1110 GF CAPITAL RESERVE FY24	18,446	18,446
88592	Repay Loan to Electric Fund	1 of 4 Payments Bill Fay Playground		45,000
88593	Loan from General Fund			
88594	Transfers to Fund Balance	Estimated Surplus of FY24 Revenues over Expenditures		101,479
88701	Shared Services Cost-Public Services Fund (6900)	F:\Budget\24\Transfers\Interdepartmental Charges FY24	163,285	163,285
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	F:\Budget\24\Transfers\Interdepartmental Charges FY24	399,117	399,117
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	F:\Budget\24\Transfers\Interdepartmental Charges FY24	306,639	306,639
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	F:\Budget\24\Transfers\Interdepartmental Charges FY24	175,128	175,128
Total Budget			1,062,615	1,209,094

FUND: General Fund 1100
 ORG: Non-recurring Capital Outlay 9500
 PROGRAM: General Government 100

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
75200	Capital Outlay-Data Processing Equipment	184	-	32,731	32,731	0	-100%	0
75700	Capital Outlay-Land	669	-	-	10,776	0	~	0
79301	Economic Development Incentive Agreements	442,950	192,500	181,200	181,200	10,200	-94%	10,200
	Total Capital Outlay Budget	443,803	192,500	213,931	224,707	10,200	-95%	10,200

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 1100

ORG: 9500

			DEPT REQ	MANAGER SUBMITTED
79301	Economic Development Incentive Agreements	Per FY24 Budget Request Detail EDA.xlsx	10,200	10,200
Total Capital Outlay Budget			10,200	10,200

FUND: General Fund 1100
 ORG: Organizational Support 9900
 PROGRAM: Organizational Support 990

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
76302	Organizational Support Grants	35,000	52,695	150,000	150,000	50,000	-5%	50,000
76320	Public Library	205,000	205,000	263,675	263,675	210,125	3%	210,125
76350	Municipal Service District	88,413	82,148	82,000	82,000	82,000	-0%	93,500
76360	Tourism Development Authority	186,298	232,771	213,750	213,750	213,750	-8%	247,000
76370	SPCA	70,400	88,650	76,800	76,800	0	-100%	0
76380	Pride of Kinston	53,000	43,000	43,000	43,000	43,000	0%	43,000
Total Organizational Support Budget		638,111	704,264	829,225	829,225	598,875	-15%	643,625

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

ORG:

			DEPT REQ	MANAGER SUBMITTED
76302	Organizational Support Grants	FY 24 Request	50,000	50,000
76320	Public Library	FY24 Request - \$210,215 which represents a 2 1/2 % increase from FY23	210,125	210,125
76350	Municipal Service District	Per estimate of FY24 MSD Property Tax Revenue	82,000	93,500
76360	Tourism Development Authority	Per estimate of FY24 Occupancy Tax Revenue	213,750	247,000
76380	Pride of Kinston	Per FY23 Amount Budget	43,000	43,000
Total Operating Expenses			598,875	643,625
Total Budget			598,875	643,625

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REVENUE SHEET					FISCAL YEAR 2023-24			
FUND:		Capital Reserve Fund	1110					
ORG:		Non-Departmental	9999					
					Note: * = Item less than \$500; ~ = Division by zero			
OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
53831	Investment Earnings	70	121	436	300	317	-27.27%	317
53981	Transfers from General Fund	9,523	28,726	10,543	10,543	18,445	74.95%	18,445
TOTAL GENERAL FUND CAPITAL RESERVE		9,593	28,847	10,979	10,843	18,762	70.89%	18,762

EXPENDITURE SHEET					FISCAL YEAR 2023-24			
FUND:		Capital Reserve Fund	1110					
ORG:		Transfers	8000					
					Note: * = Item less than \$500; ~ = Division by zero			
OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
88510	Transfers to General Fund	-	-	-	-	0	~	0
88594	Transfers to Fund Balance	-	-	10,979	10,979	18,762	70.89%	18,762
TOTAL GENERAL FUND CAPITAL RESERVE		0	0	10,979	10,979	18,762	70.89%	18,762

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MISSION: To provide self-sustaining, safe, accessible facilities and programs for the community by enhancing quality of life through affordable involvement in recreation, civic, cultural, educational, health, wellness, and family life activities.

DESCRIPTION OF SERVICES: The Kinston Community Center is a 53,000 square foot, membership driven facility focused on connecting with our community. The indoor and outdoor facilities are all state-of-the-art, providing the best opportunities available for the community's recreational, wellness, educational, and spiritual interests. From first-time swimmers to experienced athletes, in every direction there is a different activity to be explored individually or as a family. We offer a 25-yard, 8 lane competition lap pool and 500 sq. ft. therapeutic pool both with wheel chair access, 3-lane indoor walking/jogging track, cardio and strength training center, gymnasium for basketball/volleyball, executive style board room, multi-purpose banquet rooms, locker rooms with showers/lockers, and free Wi-Fi.

HIGHLIGHTS FROM FY 2022-23:

1. Installed 10 new Precor treadmills to replace the existing dated treadmills in the facility for an enhanced customer experience.
2. Purchased and installed a new pool bubble structure/heater to enclose the therapeutic/competition pools at the facility from October – May.
3. Successfully completed the New Year and March Madness membership drive plus member appreciation punch card event.
4. Increased program offerings by implementing 7 specialty summer camps, increased private and group swimming lessons, swim team participation, and other specialty programming including the Holly Jolly Holiday Show, Elf Shop, Diabetes Walk-A-Thon, and Senior Appreciation Lunch/Elder Abuse Walk.

GOALS FOR FY 2023-24:

1. Continue to increase membership revenue by adding new members and connecting with past members.
2. Develop new fitness and specialty programs to attract new participants of different ages to increase community involvement.
3. Increase community partnerships for programming and naming opportunities around the center.
4. Continue to replace fitness equipment as needed.

FUND: Recreation Center Enterprise Fund 1600
 ORG: Recreation Kinston Comm Center 6127
 PROGRAM: Recreation & Culture 700

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
61210	Salaries - Regular	55,571	76,587	157,237	131,034	154,289	-2%	158,125
61251	Salaries - Merit/Bonus	-	1,250	-	-	0	~	0
61260	Salaries-Temp/Part-time	120,360	169,707	170,000	168,106	170,000	0%	170,000
61270	Salaries - Longevity	839	839	1,363	1,364	1,364	0%	1,398
61300	Contracted Temporary Labor	5,100	31,253	35,500	43,949	0	-100%	0
Total Personal Services		181,871	279,636	364,100	344,453	325,652	-11%	329,523
61810	Social Security Contribution	13,683	19,115	27,900	23,022	25,000	-10%	25,300
61820	Retirement Contribution	7,166	11,698	19,300	17,907	19,000	-2%	20,600
61825	Supplemental RET. (401K)	829	1,147	2,400	1,964	2,400	0%	2,400
61830	Group Insurance Contribution	8,138	11,383	25,488	16,139	24,840	-3%	26,460
61832	Group Term Insurance	236	305	800	414	800	0%	800
61853	Workers Compensation Premiums	2,800	2,800	5,350	6,186	5,350	0%	2,700
61870	Allowances	3,009	2,884	3,000	2,944	3,000	0%	3,000
61871	Wellness Benefit	365	480	1,440	480	1,440	0%	1,440
61873	Allowance - Cell Phone Reimbursement	423	409	768	768	768	0%	768
Total Fringe Benefits		36,649	50,221	86,446	69,825	82,598	-4%	83,468
72110	Janitorial Supplies	6,745	8,437	8,000	2,389	8,000	0%	8,000
72270	Recreation/Program Supplies	15,890	21,304	20,000	13,040	15,000	-25%	15,000
72300	Safety & Uniform Supplies	2,773	3,952	2,500	994	2,500	0%	2,500
72330	Chemicals & Supplies	12,399	14,003	13,000	12,709	14,500	12%	14,500
72360	Horticulture/Landscaping Supplies	66	-	1,000	1,000	1,000	0%	1,000
72400	Maintenance & Repair Supplies	31,635	23,507	23,000	27,500	23,000	0%	23,000
72600	Offices Supplies & Materials	748	2,285	2,000	1,942	2,000	0%	2,000
72601	Office Equipment	351	544	600	-	600	0%	600
72620	Vending/Concessionaire Supplies	3,339	6,381	5,000	5,227	7,000	40%	7,000
72621	KCC Merchandise Supplies	-	-	1,000	-	1,000	0%	1,000
73110	Meeting & Travel	335	706	1,930	1,160	2,000	4%	2,000
73200	Telephone Charges	2,761	2,815	3,000	3,278	3,500	17%	3,500
73250	Postage	-	-	300	-	300	0%	300

FUND: Recreation Center Enterprise Fund 1600
 ORG: Recreation Kinston Comm Center 6127
 PROGRAM: Recreation & Culture 700

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
73300	Electric Expenses/City	39,999	51,814	55,000	56,893	57,000	4%	57,000
73330	Natural Gas Expense	41,417	44,497	37,000	40,401	38,000	3%	38,000
73340	Water and Sewer	42,491	27,862	31,000	34,000	34,000	10%	34,000
73350	Refuse Expense	1,971	4,174	4,200	4,174	4,200	0%	4,200
73370	Stormwater Expenses	586	680	1,200	718	1,000	-17%	1,000
73392	Bank Card Collection Fees	6,450	11,173	10,000	11,160	12,000	20%	12,000
73395	Cash Over/Cash Short	-	-	300	2	300	0%	300
73398	Bank Fees	80	63	500	0	500	0%	500
73700	Advertising	9,040	8,299	8,000	4,117	5,000	-38%	5,000
73950	Training and Employee Development	197	313	1,000	769	1,000	0%	1,000
73990	Temporary Labor Services	-	98	1,500	-	35,500	2267%	35,500
73991	Temp Labor Svcs-Fitness/Aerobics Instructors	-	-	-	-	1,000	~	1,000
74110	Rent of Land	0	-	1,000	1,000	1,000	0%	1,000
74390	Rent of Other Equipment	1,648	2,274	3,000	1,775	2,000	-33%	2,000
74400	Service & Maintenance Contracts	35,199	59,049	66,000	53,953	65,000	-2%	65,000
74500	Insurance	56,500	22,915	68,480	68,480	68,480	0%	68,480
74910	Dues and Subscriptions	182	656	500	195	0	-100%	0
Total Operating Expenses		312,801	317,800	370,010	346,878	406,380	10%	406,380
75990	Capital Outlay -Other	-	-	400,000	400,000	0	-100%	0
Total Capital Outlay		-	-	400,000	400,000	0	-100%	0
Total Budget		531,320	647,657	1,220,556	1,161,155	814,630	-33%	819,371

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 1600

ORG: 6127

			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - Regular	full-time employees (Facility Director / Accounting Coordinator/Assistant Facility Director)	154,289	158,125
61260	Salaries-Temp/Part-time	Center Assistants, Lifeguards, Water Safety Instructors, Group Exercise/Fitness Instructors, Water Exercise Instructors, Head Swim Team Coaches.	170,000	170,000
61270	Salaries - Longevity		1,364	1,398
Total Personal Services			325,652	329,523
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	25,000	25,300
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	19,000	20,600
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	2,400	2,400
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	24,840	26,460
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	800	800
61853	Workers Compensation Premiums	Sum of Salaries-Regular and Salaries Temp/Part-time per \$100 of Salary times WC rate	5,350	2,700
61870	Allowances	#455.001 Cannon car allowance \$250 per month x 12 = \$3000	3,000	3,000
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate (3x480)	1,440	1,440
61873	Allowance - Cell Phone Reimbursement	K. Cannon \$32/monthly = \$384, A. Spence \$32/monthly = \$384	768	768
Total Fringe Benefits			82,598	83,468
72110	Janitorial Supplies	Equipment cleaning wipes, trash can liners, soaps, tissue, disinfectants for center	8,000	8,000
72270	Recreation/Program Supplies	Supplies needed for various recreational activities/programming	15,000	15,000
72300	Safety & Uniform Supplies	Staff uniform shirts and safety supplies	2,500	2,500
72330	Chemicals & Supplies	Pool chemicals and supplies needed to maintain pools	14,500	14,500
72360	Horticulture/Landscaping Supplies	Mulch, plants, rocks, etc.	1,000	1,000
72400	Maintenance & Repair Supplies	General maintenance supplies (paint, building materials, light bulbs)	23,000	23,000
72600	Offices Supplies & Materials	General office supplies (paper, pens, etc.)	2,000	2,000
72601	Office Equipment	Credit card terminal replacement/receipt printer replacement	600	600
72620	Vending/Concessionaire Supplies	Concessions supplies (cups, lids, straws, protein powders, etc.) and products	7,000	7,000
72621	KCC Merchandise Supplies	Merchandise, souvenirs for KCC	1,000	1,000
73110	Meeting & Travel	NCRPA conference/hotel for Director/Asst. Director	2,000	2,000
73200	Telephone Charges	CenturyLink monthly phone charges	3,500	3,500
73250	Postage		300	300
73300	Electric Expenses/City	Actual expense from 7/22 through 12/22; Actual expense from 1/23 multiplied by trend usage percentage difference from current year.	57,000	57,000
73330	Natural Gas Expense	Natural gas for KCC, bubble, pool pump room	38,000	38,000
73340	Water and Sewer	Actual expense from 7/22 through 12/22; Actual expense from 1/23 multiplied by trend usage percentage difference from current year.	34,000	34,000
73350	Refuse Expense	Actual expense from 7/22 through 12/22; Actual expense from 1/23 multiplied by trend usage percentage difference from current year.	4,200	4,200
73370	Stormwater Expenses	Actual expense from 7/22 through 12/22; Actual expense from 1/23 multiplied by trend usage percentage difference from current year.	1,000	1,000
73392	Bank Card Collection Fees	Per 22/23 budget figures	12,000	12,000

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 1600

ORG: 6127

			DEPT REQ	MANAGER SUBMITTED
73395	Cash Over/Cash Short	Return payment fees	300	300
73398	Bank Fees	Per 22/23 budget figures	500	500
73700	Advertising	Advertising fees: Annual membership drive, Facebook advertising, other social media marketing	5,000	5,000
73950	Training and Employee Development	Additional training for Facility Director, Asst Facility Director and Accounting Coordinator as needed; CPR certifications for part time staff	1,000	1,000
73990	Temporary Labor Services	22/23 LWA member hours	35,500	35,500
74110	Rent of Land	Yearly lease payment for parking at the CSS Neuse Site (invoiced yearly by the state)	1,000	1,000
74390	Rent of Other Equipment	Monthly rental of bubble storage at \$80/month; misc. rentals as needed including lifts for light replacement in gymnasium and around the center, and bubble removal	2,000	2,000
74400	Service & Maintenance Contracts	Monthly copier contract, elevator maintenance service, cable & internet, weekly trash pick up, pest control security system, linens and rugs. New Fitness Equipment Annual Lease Agreement and AC unit preventative maintenance.	65,000	65,000
74500	Insurance	PROVIDED BY HR	68,480	68,480
Total Operating Expenses			406,380	406,380
Total Budget			814,630	819,371

FUND: Recreation Center Enterprise Fund 1600
 ORG: Recreation LWA 6128
 PROGRAM: Recreation & Culture 700

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
61300 Contracted Temporary Servicer - Other	221,095	351,142	340,000	282,865	340,000	0%	340,000
Total Personnel Services	221,095	351,142	340,000	282,865	340,000	0%	340,000
71990 Professional Service - Other	64,500	64,500	64,500	51,800	64,500	0%	64,500
72110 Janitorial Supplies	2,259	2,575	5,000	2,540	4,000	-20%	4,000
72210 Signs and Supplies	1,922	467	4,100	500	4,000	-2%	4,000
72270 Recreation/Program Supplies	762	46	1,000	453	1,000	0%	1,000
72300 Safety & Uniform Supplies	13,120	13,330	16,000	8,441	12,000	-25%	12,000
72330 Chemicals & Supplies	21,580	17,725	18,000	30,874	31,000	72%	31,000
72360 Horticulture/Landscaping Supplies	3,083	3,178	7,500	7,360	5,000	-33%	5,000
72400 Maintenance & Repair Supplies	12,911	9,912	10,000	9,095	10,000	0%	10,000
72600 Offices Supplies & Materials	708	337	600	594	600	0%	600
72601 Office Equipment	-	22	400	188	400	0%	400
72623 LWA Merchandise Supplies	1,829	3,187	4,500	3,810	4,500	0%	4,500
73220 Cellular Telephone Services	599	661	6,400	2,979	6,000	-6%	6,000
73250 Postage	-	18	300	-	300	0%	300
73300 Electric Expenses	34,812	34,542	36,000	27,887	30,000	-17%	30,000
73330 Natural Gas Expense	1,289	1,718	8,000	4,000	8,000	0%	8,000
73340 Water and Sewer	33,699	18,574	23,000	26,982	27,000	17%	27,000
73350 Refuse Expense	1,507	2,783	2,000	2,319	2,500	25%	2,500
73370 Stormwater Expenses	454	454	500	378	500	0%	500
73392 Bank Card Collection Fees	1,027	4,365	8,000	8,623	9,000	13%	9,000
73395 Cash Over/Cash Short	41	25	200	6	200	0%	200
73398 Bank Fees	144	157	500	-	500	0%	500
73510 Building Repair & Maintenance	-	3,818	9,000	2,762	10,000	11%	10,000
73590 Other Repairs & Maintenance	437	276	9,000	2,262	5,000	-44%	5,000
73700 Advertising	956	577	6,000	1,584	6,000	0%	6,000
74400 Service & Maintenance Contracts	8,468	4,931	13,000	2,904	11,000	-15%	11,000
74910 Dues and Subscriptions	889	614	500	566	1,000	100%	1,000

FUND: Recreation Center Enterprise Fund 1600
 ORG: Recreation LWA 6128
 PROGRAM: Recreation & Culture 700

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
74990	Miscellaneous	1,893	1,785	1,500	-	1,500	0%	1,500
Total Operating Expenses		208,886	190,577	255,500	198,907	255,500	0%	255,500
Total Capital Outlay		0	0	0	0	0	~	0
Total Budget		429,982	541,719	595,500	481,772	595,500	0%	595,500

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 1600

ORG: 6128

			DEPT REQ	MANAGER SUBMITTED
61300	Contracted Temporary Servicer - Other	SCMG Labor	340,000	340,000
Total Personnel Services			340,000	340,000
71990	Professional Service - Other		64,500	64,500
72110	Janitorial Supplies	Trash can liners, soaps, tissue, disinfectants, etc.	4,000	4,000
72210	Signs and Supplies	Replacement signage/new signage	4,000	4,000
72270	Recreation/Program Supplies	Supplies needed for various programming	1,000	1,000
72300	Safety & Uniform Supplies	Staff uniforms and safety supplies	12,000	12,000
72330	Chemicals & Supplies	Pool chemicals and supplies needed to maintain the pools	31,000	31,000
72360	Horticulture/Landscaping Supplies	Mulch, plants, rocks, etc. and landscaping during operation of season	5,000	5,000
72400	Maintenance & Repair Supplies		10,000	10,000
72600	Offices Supplies & Materials	General office supplies (paper, pens, etc.)	600	600
72601	Office Equipment		400	400
72623	LWA Merchandise Supplies	Various merchandise items (locks, sunscreen, etc.)	4,500	4,500
73220	Cellular Telephone Services		6,000	6,000
73250	Postage		300	300
73300	Electric Expenses	Actual expense from 7/22 through 12/22; Actual expense from 1/23 multiplied by trend usage percentage difference from previous year.	30,000	30,000
73330	Natural Gas Expense	Natural Gas for pool pump rooms, concession stand	8,000	8,000
73340	Water and Sewer	Actual expense from 7/22 through 12/22; Actual expense from 1/23 multiplied by trend usage percentage difference from previous year.	27,000	27,000
73350	Refuse Expense	Per 22/23 figures	2,500	2,500
73370	Stormwater Expenses	Per 22/23 figures	500	500
73392	Bank Card Collection Fees		9,000	9,000
73395	Cash Over/Cash Short	Return payment fees	200	200
73398	Bank Fees	Online ticket sales processing fees	500	500
73510	Building Repair & Maintenance	Various building repairs as needed	10,000	10,000
73590	Other Repairs & Maintenance	Various feature repairs as needed	5,000	5,000
73700	Advertising	Marketing for LWA	6,000	6,000
74400	Service & Maintenance Contracts		11,000	11,000
74910	Dues and Subscriptions	World Waterpark Association membership	1,000	1,000
74990	Miscellaneous		1,500	1,500
Total Operating Expenses			255,500	255,500
Total Budget			595,500	595,500

FUND: Recreation Center Enterprise Fund 1600
 ORG: Transfers 8000
 PROGRAM: Transfers 850

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 23-24 Dept Request	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
88706	Shared Services Cost-Health Insurance Fund (7120)	1,137	1,137	-	-	0	~	0
88590	Transfers to Electric Fund	-	-	-	10,000	0	~	0
88592	Repay Loan to Electric Fund	-	-	10,000	10,000	10,000	0%	10,000
88594	Transfer to Fund Balance	-	-	409,268	409,268	147,094	-64%	142,353
Total Budget		1,137	1,137	419,268	429,268	157,094	-63%	152,353

FUND: 1600

FISCAL YEAR 2023-24

ORG: 8000

			DEPT REQ	MANAGER SUBMITTED
88592	Repay Loan to Electric Fund	1 of 15 payments FY23 (total \$150,000)	10,000	10,000
88594	Transfer to Fund Balance	Anticipated profit FY24	147,094	142,353
Total Budget			157,094	152,353

FUND: Recreation Center Enterprise Fund 1600
 ORG: Nondepartmental 9999
 PROGRAM: Revenues 999

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 23-24 Dept Request	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
53650 Individual Membership Revenue	74,994	151,838	193,600	190,764	199,500	3%	199,500
53651 Group Membership	198,848	308,371	398,000	345,424	398,000	0%	398,000
53652 KCC Personal Trainer Revenue	-	800	4,800	-	4,800	0%	4,800
53653 WOW State Office Rent	31,524	34,151	31,524	28,897	31,524	0%	31,524
53654 Vacant Rental Space	13,200	-	19,800	28,174	26,400	33%	26,400
53660 KCC Rental of Facilities	7,153	28,410	45,000	38,211	45,000	0%	45,000
53661 Water Park Facility Rental	1,734	16,817	20,000	27,590	28,000	40%	28,000
53662 Lions Water Park Concessions	7,879	20,138	23,000	17,422	21,000	-9%	21,000
53663 Lions Water Park Merchandise	4,093	9,305	7,000	7,698	7,000	0%	7,000
53670 KCC Program Revenue	22,844	108,041	80,000	82,331	90,000	13%	90,000
53671 KCC Concession Sales	639	3,251	7,500	3,589	9,000	20%	9,000
53672 KCC Merchandise Sales	26	54	1,100	1,049	0	-100%	0
53673 Water Park Admissions Revenue	435,001	723,143	600,000	727,192	700,000	17%	700,000
53674 Rental of Facility Equipment	-	24	-	-	0	~	0
53675 Commission on Vending Machines	768	1,437	2,000	3,047	5,000	150%	0
53676 Returned Checks	-	10	1,000	25	1,000	0%	5,000
53679 KCC Refunds and Returns	-	-	1,000	25	1,000	0%	1,000
53831 Investment Earnings	0	-	-	0	0	~	1,000
53989 Transfer From Special Revenue Funds	-	-	400,000	400,000	0	-100%	0
53991 Fund Balance Appropriated	-	-	400,000	400,000	0	-100%	0
Total Budget	798,702	1,405,790	2,235,324	2,301,437	1,567,224	-30%	1,567,224

FUND: 1600

FISCAL YEAR 2023-24

ORG: 9999

			DEPT REQ	MANAGER SUBMITTED
53650	Individual Membership Revenue	Per Kelly at KCC	199,500	199,500
53651	Group Membership	Per Kelly at KCC	398,000	398,000
53652	KCC Personal Trainer Revenue	Per Kelly at KCC	4,800	4,800
53653	WOW State Office Rent	Per Kelly at KCC	31,524	31,524
53654	Vacant Rental Space	Per Kelly at KCC	26,400	26,400
53660	KCC Rental of Facilities	Per Kelly at KCC	45,000	45,000
53661	Water Park Facility Rental	Per FY 23 revenue totals	28,000	28,000
53662	Lions Water Park Concessions	Per FY 23 revenue totals	21,000	21,000
53663	Lions Water Park Merchandise	Per FY 23 revenue totals	7,000	7,000
53670	KCC Program Revenue	Per Kelly at KCC	90,000	90,000
53671	KCC Concession Sales	Per Kelly at KCC	9,000	9,000
53673	Water Park Admissions Revenue	Per FY 23 revenue totals	700,000	700,000
53675	Commission on Vending Machines		5,000	5,000
53676	Returned Checks		1,000	1,000
53679	KCC Refunds and Returns		1,000	1,000
Total Budget			1,567,224	1,567,224

FUND: Community Development Center Fund 2100
 ORG: Non-Departmental 9999

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
53831	Investment Earnings	603	889	600	873	900	50%	900
53840	Miscellaneous	360	-	540	540	540	0%	540
TOTAL COMMUNITY DEVELOPMENT FUND		963	889	1,140	1,413	1,440	26%	1,440

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
88525	Transfers to Special Revenue Funds	30000	-	-	-	0	0%	0
88594	Transfers to Fund Balance	-	-	1,140	1,413	1,440	26%	1,440
TOTAL COMMUNITY DEVELOPMENT FUND		30,000	0	1,140	1,413	1,440	26%	1,440

REVENUE JUSTIFICATION SHEET			FISCAL YEAR 2023-24	
FUND:	Community Development Center Fund	2100		
ORG:	Non-Departmental	9999		
			DEPT REQ	MANAGER SUBMITTED
53831	Investment Earnings	Yearly estimate history	900	900
53840	Miscellaneous	JEAN JACKSON LOT RENT	540	540
53865	Loan Repayments (CDBG Grants)	Abby Gardens Loan Repayment 8 of 21 NO BUDGET AMOUNTS, PROCEEDS GO AGAINST LOAN BALANCE ON BALANCE SHEET		
Total Budget			1,440	1,440

JUSTIFICATION SHEET			FISCAL YEAR 2023-24	
FUND:	Community Development Center Fund	2100		
ORG:	Transfers	8000		
			DEPT REQ	MANAGER SUBMITTED
88594	Transfers to Fund Balance		1,440	1,440
Total Budget			1,440	1,440

***MISSION:** To deliver professional, responsive, efficient, and effective public services to all citizens and the community through responsible utilization and conservation of public funds and resources in order to promote, enhance, and protect the prosperity and quality of life in Kinston and its service area.*

DESCRIPTION OF SERVICES: The Water Fund oversees water production and distribution of drinking water to all customers. The Water Production Section maintains and operates sixteen groundwater wells, seven elevated storage tanks, one ground storage tank and coordinates water supply received from NRWASA. Staff performs all necessary water sampling, provides disinfection treatment at our wells and does system flushing to address taste/odor complaints. The Water Operations division is responsible for the repair and maintenance of the City’s water distribution system, and the wastewater collection system (the Sewer Fund reimburses the Water Fund for the work on the collection system). The water system consists of over 200 miles of pipe, 1,700 fire hydrants, and 5,100 water valves. We serve approximately 11,500 water customers.

HIGHLIGHTS FROM FY 2022-23:

1. Completed NCGTP Water Line Replacement Project.
2. Continued working with Municipal Engineering Services Company to finish the Water AIA project, which included a new system water model and system assessment.
3. Began construction of the Lawrence Heights Water Improvements project.
4. Installed full electric service for AMI data collector in Castle Oaks and coordinating for two other installations (at Tara Drive and at Whitfield Acres).

GOALS FOR FY 2023-24:

1. Begin work to complete Lead Service Line Inventory by October, 2024. This will involve records research and field testing of customer service lines.
2. Complete AMI data collectors in Falling Creek area.
3. Monitor PFAS/PFOS regulatory changes to determine potential impacts on Kinston.
4. Continue replacement of small galvanized water lines with projects at College St/Mitchell St, Loftin’s Alley, etc.

FUND: Operations - Water 6100
 ORG: Water Production 7101
 PROGRAM: Water Production 710

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
61210	Salaries - Regular	233,757	211,329	227,901	207,622	231,637	1.64%	237,397
61220	Salaries - Overtime	1,000	4,655	10,500	7,500	10,500	0.00%	10,763
61230	Salaries - Vacation Payout/Other	-	5,520	-	401	0	~	0
61240	Salaries - Standby	6,785	7,340	10,500	9,155	10,500	0.00%	10,763
61260	Salaries-Temp/Part-time	-	16,662	23,000	23,000	23,000	0.00%	23,000
61270	Salaries - Longevity	5,851	6,151	5,671	5,019	5,476	-3.44%	5,613
Total Personal Services		247,394	251,658	277,572	252,698	281,113	1.28%	287,535
61810	Social Security Contribution	18,261	18,747	21,300	19,123	21,600	1.41%	22,000
61820	Retirement Contribution	25,358	26,995	31,000	27,509	31,500	1.61%	34,200
61825	Supplemental RET. (401K)	3,623	3,343	3,800	3,288	3,900	2.63%	3,900
61830	Group Insurance Contribution	48,675	39,994	42,480	16,621	41,400	-2.54%	44,100
61832	Group Term Insurance	991	814	1,200	663	1,200	0.00%	1,200
61853	Workers Compensation Premiums	2,500	2,500	3,745	4,330	3,745	0.00%	2,200
61870	Allowances	200	500	-	-	0	~	0
61871	Wellness Benefit	2,760	2,725	2,400	1,990	2,400	0.00%	2,400
61873	Allowance - Cell Phone Reimbursement	773	690	800	800	800	0.00%	800
Total Fringe Benefits		103,140	96,308	106,725	74,324	106,545	-0.17%	110,800
72200	Small Tools & Hand Supplies	552	6,185	10,000	8,251	10,000	0.00%	10,000
72300	Safety & Uniform Supplies	1,155	592	2,700	1,482	2,550	-5.56%	2,550
72330	Chemicals & Supplies	44,741	56,817	88,600	79,467	107,600	21.44%	107,600
72400	Maintenance & Repair Supplies	21,580	26,887	40,000	32,994	82,500	106.25%	82,500
72464	Meter Supplies	7,819	11,647	50,014	49,379	60,000	19.97%	60,000
72630	Laboratory Supplies	7,422	4,525	26,900	12,523	26,900	0.00%	26,900
72990	Miscellaneous Supplies	412	339	700	695	700	0.00%	700
72999	Inventory	(1,629)	(84,132)	-	-	0	~	0
73110	Meeting & Travel	776	190	1,300	850	1,000	-23.08%	1,000
73220	Cellular Telephone Service	1,856	1,765	1,900	1,889	0	-100.00%	0

FUND: Operations - Water 6100
 ORG: Water Production 7101
 PROGRAM: Water Production 710

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
73300	Electric Expense/City	68,413	73,752	90,000	85,683	90,000	0.00%	90,000
73310	Electric Expense/Other	25,677	24,444	34,000	28,710	37,400	10.00%	37,400
73320	Fuel Oil Expense	-	-	3,200	1,000	3,200	0.00%	3,200
73350	Refuse Expense	534	468	500	494	500	0.00%	500
73370	Stormwater Expenses	864	864	900	828	900	0.00%	900
73410	Printing	863	1,887	1,900	1,900	1,900	0.00%	1,900
73520	Equipment Repair/Maintenance	36,119	44,503	213,176	67,125	149,000	-30.10%	149,000
73950	Training & Employee Development	1,333	450	2,900	2,405	2,900	0.00%	2,900
74140	Rent of Uniforms	1,073	1,049	900	898	1,100	22.22%	1,100
74400	Service & Maintenance Contracts	198,159	189,922	300,500	290,319	302,000	0.50%	302,000
74500	Insurance	17,500	18,000	19,260	19,260	19,260	0.00%	19,260
74520	Vehicle Insurance	2,000	2,200	2,354	2,354	2,354	0.00%	2,354
74810	Fleet Maintenance Charges	3,502	4,495	15,000	12,498	15,000	0.00%	15,000
74820	Fleet Fuel Charges	8,040	10,579	15,600	11,517	16,000	2.56%	16,000
74910	Dues & Subscription	1,196	1,346	1,500	1,426	1,500	0.00%	1,500
74990	Miscellaneous	2,982	3,013	3,000	2,925	3,800	26.67%	3,800
Total Operating Expenses		452,938	401,789	926,804	716,872	938,064	1.21%	938,064
75200	Capital Outlay - Data Processing	3,375	439	-	-	0	~	0
75400	Capital Outlay - Vehicles	-	29,719	-	-	0	~	0
75500	Capital Outlay - Equipment	-	-	-	-	19,000	~	19,000
75900	Capital Outlay - Other	-	-	-	-	20,000	~	20,000
Total Capital Outlay		3,375	30,158	-	-	39,000	~	39,000
Total Budget		806,846	779,913	1,311,101	1,043,894	1,364,722	4.09%	1,375,399

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 6100

ORG: 7101

			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - Regular	5 full time employees as per Salary Sheet; plus HTH \$2,200	231,637	237,397
61220	Salaries - Overtime	Work beyond normal hours, emergencies, customer complaints and inspections.	10,500	10,763
61240	Salaries - Standby	Standby for one (1) employee to include holidays	10,500	10,763
61260	Salaries-Temp/Part-time	K. Harrison 1000 hours	23,000	23,000
61270	Salaries - Longevity	Compensation in recognition of tenure (see Salary Sheet)	5,476	5,613
Total Personal Services			281,113	287,535
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	21,600	22,000
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	31,500	34,200
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	3,900	3,900
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	41,400	44,100
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	1,200	1,200
61853	Workers Compensation Premiums	Sum of Salaries-Regular and Salaries Temp/Part-time per \$100 of Salary times WC rate	3,745	2,200
61871	Wellness Benefit	Multiply the number of full time employees by wellness benefit rate	2,400	2,400
61873	Allowance - Cell Phone Reimbursement	J. Pittman 252.526.7542; T. Creech 252.526.7022 (@\$32/mo. x 2 lines x 12/mos. = \$768)	800	800
Total Fringe Benefits			106,545	110,800
72200	Small Tools & Hand Supplies	Tools needed for daily activities: shovels, rakes, edger's, (2) automatic flushers, etc.	10,000	10,000
72300	Safety & Uniform Supplies	See Justification Schedule	2,550	2,550
72330	Chemicals & Supplies	See Justification Schedule	107,600	107,600
72400	Maintenance & Repair Supplies	See Justification Schedule	82,500	82,500
72464	Meter Supplies	Meters, modules, ERTS, accessories for installing and replacing water meters to include defective meters, antenna's, meter boxes, etc.	60,000	60,000
72630	Laboratory Supplies	Test kit supplies for performing sampling to meet state testing requirements and address water quality concerns	26,900	26,900
72990	Miscellaneous Supplies	Towels, hand cleaner, batteries, keys, etc.	700	700
73110	Meeting & Travel	Travel/Meal cost for AWWA, Rural Water Association & EWWN meeting	1,000	1,000
73300	Electric Expense/City	Power costs for 16 well/tank sites on City Electric, based on (.07/KWH)	90,000	90,000
73310	Electric Expense/Other	Power costs for wells 12, 18, 20 & Forrest Drive, Tara Drive, and Whitfield Acres, antenna served by Tri-County Electric or Duke Energy, 10% projected possible increase	37,400	37,400
73320	Fuel Oil Expense	Fuel for emergency generators at 6 wells and one booster pump station	3,200	3,200
73350	Refuse Expense	Dumpster refuse fee (\$39.04 x 12/mos.)	500	500
73370	Stormwater Expenses	Stormwater utility fees for well sites (\$72/mo x 12)	900	900
73410	Printing	See Justification Schedule	1,900	1,900
73520	Equipment Repair/Maintenance	See Justification Schedule	149,000	149,000
73950	Training & Employee Development	See Justification Schedule	2,900	2,900
74140	Rent of Uniforms	Uniforms (3 employees x \$5.61/wk x 52 + \$3.00 surcharge/wk x 52)	1,100	1,100
74400	Service & Maintenance Contracts	See Justification Schedule	302,000	302,000
74500	Insurance	BASED ON PREVIOUS BUDGET/TO BE PROVIDED BY HR	19,260	19,260
74520	Vehicle Insurance	BASED ON PREVIOUS BUDGET/ TO BE PROVIDED BY HR	2,354	2,354

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 6100
ORG: 7101

			DEPT REQ	MANAGER SUBMITTED
74810	Fleet Maintenance Charges	Maintenance costs for vehicles and rolling equipment	15,000	15,000
74820	Fleet Fuel Charges	Gasoline for trucks and equipment (5,400/gals x \$2.40) Diesel fuel (1,100/gals x \$2.70)	16,000	16,000
74910	Dues & Subscription	See Justification Schedule	1,500	1,500
74990	Miscellaneous	State operating permit for water supply system includes 25% increase for water system operating permits	3,800	3,800
Total Operating Expenses			938,064	938,064
75500	Capital Outlay - Equipment	Replace Equipment # 369 with equivalent John Deere Z994R Diesel Commercial Ztrak	19,000	19,000
75900	Capital Outlay - Other	Replace (2) chemical feed houses (\$20,000)	20,000	20,000
Total Capital Outlay			39,000	39,000
Total Budget			1,364,722	1,375,399

JUSTIFICATION SUPPORTING SCHEDULES		FISCAL YEAR 2023-24	
FUND:	6100		
ORG:	7101		
ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

72300	Safety & Uniform Supplies	Cost	
	Personal protective equipment	\$ 1,800	\$ 1,800
	Steel toed safety shoes (\$125 x 6 employees)	750	750
	Safety incentive program budgeted in PS Admin 6900-7301		
Total 72300	Safety & Uniform Supplies	\$ 2,550	\$ 2,550

72330	Chemicals & Supplies	Cost	
	Sodium Hypochlorite - vendor changing from 12% to 10% concentration, increasing need from 60 gpd to 72 gpd	\$ 66,700	\$ 66,700
	Anhydrous Ammonia 18gpd, with estimated cost increase of 20% since last budget	36,100	36,100
	Well site maintenance chemicals; estimated 10% cost increase	4,800	4,800
Total 72330	Chemicals & Supplies	\$ 107,600	\$ 107,600

72400	Maintenance & Repair Supplies	Cost	
	Supplies for in-house repairs and maintenance to wells and water tanks	\$ 17,000	\$ 17,000
	Replacement of 6 chemical pumps	6,000	6,000
	Maintain well house buildings and maintenance shop	12,000	12,000
	Replace half of the well house heaters	7,500	7,500
	Remove trees from well site #8 that are endangering well house, generator, ammonia hut	40,000	40,000
Total 72400	Maintenance & Repair Supplies	\$ 82,500	\$ 82,500

ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED
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73410	Printing	Cost	
	Printing cost for CCR	\$ 1,200	\$ 1,200
	Annual Report	\$ 200	\$ 200
	Various notices/public information	\$ 500	\$ 500
Total 73410	Printing	\$ 1,900	\$ 1,900

73520	Equipment Repair/Maintenance	Cost	
	Emergency repairs	\$ 40,000	\$ 40,000
	General repairs to wells/tanks	50,000	50,000
	SCADA warranty/maintenance	9,000	9,000
	Replacing bolts and as needed gaskets in well vaults # 4, 5, 8, 9, 10	50,000	50,000
Total 73520	Equipment Repair/Maintenance	\$ 149,000	\$ 149,000

73950	Training & Employee Development	Cost	
	Registration fees for safety and training classes	\$ 500	\$ 500
	Continuing education classes	900	900
	Career development	1,500	1,500
Total 73950	Training & Employee Development	\$ 2,900	\$ 2,900

ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED
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74400	Service & Maintenance Contracts	Cost	
	Tank maintenance agreement with Suez (increase for tank 4, lead removal)	\$ 203,200	\$ 203,200
	Gas monitor testing	\$ 1,200	\$ 1,200
	Generator service/testing	\$ 4,000	\$ 4,000
	Water sample testing: 400 bact/HPC tests	\$ 9,200	\$ 9,200
	VOC's	\$ 9,500	\$ 9,500
	SOC's	\$ 25,000	\$ 25,000
	TTHM/HAAS	\$ 9,200	\$ 9,200
	Nitrates	\$ 500	\$ 500
	Inorganic	\$ 4,200	\$ 4,200
	URCM's and miscellaneous samples	\$ 5,000	\$ 5,000
	NEXGRID license for water meters (\$2.50 x 12,223)	\$ 31,000	\$ 31,000
Total 74400	Service & Maintenance Contracts	\$ 302,000	\$ 302,000

74910	Dues & Subscription	Cost	
	AWWA	\$ 150	\$ 150
	EWWN	\$ 50	\$ 50
	State operator certifications	\$ 600	\$ 600
	NCWOA	\$ 50	\$ 50
	ABPA	\$ 50	\$ 50
	Rural Water Association (\$85 per person)	\$ 600	\$ 600
Total 74910	Dues & Subscription	\$ 1,500	\$ 1,500

CAPITAL OUTLAY REQUESTS - UNIT PRICE OVER \$5000

FISCAL YEAR 2023-24

FUND: 6100
 ORG: 7101

75500 CAPITAL OUTLAY - OTHER EQUIPMENT			Estim	Purchase	Maintenance Cost								Replacement Cost	Manager Submitted
Equipment #	Retiring Equipment Year/Make Model	Hours	Auction Proc	Cost	FY 20-21	FY 21-22	FY 22-23	Replacement Equipment					Replacement Cost	Manager Submitted
369	2011 John Deere 997 Mower	1,321	200	13,983.45	0.00	699.53	0.00	John Deere Z994R Diesel Commercial Ztrak					19,000.00	19,000.00
Total			200.00	13,983.45	0.00	699.53	0.00						19,000.00	19,000.00

75900 Capital Outlay - Other			Estim	Purchase	Maintenance Cost								Replacement Cost	Manager Submitted
Equipment #	Retiring Equipment Year/Make Model	Hours	Auction Proc	Cost	0.00	aintenance Cr	0.00	Replacement Equipment					Replacement Cost	Manager Submitted
								Replace (2) chemical feed houses					20,000.00	20,000.00
Total			0.00	0.00	0.00	0.00	0.00						20,000.00	20,000.00

FUND: Operations - Water 6100
 ORG: Water Operations 7103
 PROGRAM: Water Operations 710

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
61210	Salaries - Regular	560,637	581,559	851,794	715,007	858,290	0.76%	879,632
61220	Salaries - Overtime	155,140	126,072	165,000	163,213	165,000	0.00%	169,125
61230	Salaries - Vacation Payout/Other	3,255	7,242	2,000	2,638	2,000	0.00%	2,050
61240	Salaries - Standby	30,460	30,433	34,100	32,879	34,100	0.00%	34,953
61270	Salaries - Longevity	8,099	8,686	8,754	8,555	9,807	12.03%	10,052
Total Personal Services		757,590	753,993	1,061,648	922,292	1,069,196	0.71%	1,095,811
61810	Social Security Contribution	56,254	56,024	81,300	69,787	81,800	0.62%	83,900
61820	Retirement Contribution	77,634	86,648	129,300	110,587	130,200	0.70%	141,500
61825	Supplemental RET. (401K)	11,192	11,081	15,800	13,674	16,100	1.90%	16,300
61830	Group Insurance Contribution	118,044	110,263	178,416	134,201	173,880	-2.54%	185,220
61832	Group Term Insurance	2,264	2,266	4,300	2,244	4,400	2.33%	4,500
61833	Reclass Return of Pretax Premium	-	-	-	1	0	~	0
61853	Workers Compensation Premiums	5,500	5,500	6,955	8,042	6,955	0.00%	7,200
61870	Allowances	200	-	-	-	0	~	0
61871	Wellness Benefit	5,355	3,725	10,080	3,005	10,080	0.00%	10,080
61873	Allowance-Cell Phone Reimbursement	1,475	1,434	2,400	2,228	2,400	0.00%	2,400
Total Fringe Benefits		277,917	276,941	428,551	343,771	425,815	-0.64%	451,100
72200	Small Tools & Hand Supplies	11,452	17,151	20,700	30,007	20,700	0.00%	20,700
72230	Fire Hydrant Supplies	10,055	30,000	30,000	27,419	30,000	0.00%	30,000
72300	Safety & Uniform Supplies	13,519	19,000	19,000	17,056	18,600	-2.11%	18,600
72330	Chemicals & Supplies	1,677	8,000	8,000	5,000	8,000	0.00%	8,000
72400	Maintenance & Repair Supplies	8,762	62,300	62,300	49,151	62,300	0.00%	62,300
72460	Distribution & Supplies	423,495	238,000	238,000	209,847	220,000	-7.56%	220,000
72990	Miscellaneous Supplies	2,758	4,700	4,700	4,967	14,900	217.02%	14,900
72999	Inventory Adjustments	(1,629)	(84,132)	-	-	0	~	0
73110	Meeting & Travel	813	383	2,500	1,700	2,500	0.00%	2,500

FUND: Operations - Water 6100
ORG: Water Operations 7103
PROGRAM: Water Operations 710

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
73220	Cellular Telephone Service	947	1,658	1,100	1,081	0	-100.00%	0
73300	Electric Expense/City	114,859	73,846	114,000	75,262	80,000	-29.82%	80,000
73310	Electric Expense/Other	11,982	13,749	15,000	11,109	15,000	0.00%	15,000
73320	Fuel Oil Expense	-	-	6,000	3,000	6,000	0.00%	6,000
73330	Natural Gas Expense	2,297	2,320	5,500	4,290	5,500	0.00%	5,500
73340	Water & Sewer Expense	2,271	1,666	3,700	3,424	3,700	0.00%	3,700
73350	Refuse Expense	4,382	4,382	4,400	4,391	4,400	0.00%	4,400
73360	Landfill Fees	-	159	1,200	500	1,200	0.00%	1,200
73370	Stormwater Expenses	1,494	1,566	1,600	1,566	1,600	0.00%	1,600
73500	Water System Repair/Maintenance	7,054	5,732	10,000	7,850	10,000	0.00%	10,000
73520	Equipment Repair/Maintenance	110,963	73,375	108,000	74,149	100,000	-7.41%	100,000
73950	Training & Employee Development	6,659	1,611	7,500	6,030	7,500	0.00%	7,500
74140	Rent of Uniforms	4,466	3,378	5,900	5,059	6,200	5.08%	6,200
74390	Rent of Other Equipment	12,492	1,270	15,000	12,000	15,000	0.00%	15,000
74400	Service & Maintenance Contracts	7,137	3,561	20,200	19,036	38,600	91.09%	38,600
74500	Insurance	20,000	20,700	22,149	22,149	22,149	0.00%	22,149
74520	Vehicle Insurance	3,875	4,000	4,280	4,280	4,280	0.00%	4,280
74810	Fleet Maintenance Charges	68,468	92,078	110,000	96,515	110,000	0.00%	110,000
74820	Fleet Fuel Charges	56,826	65,890	75,000	73,173	75,000	0.00%	75,000
74910	Dues & Subscription	123	565	2,200	2,023	2,200	0.00%	2,200
74920	Claims & Adjustments	-	-	2,000	2,000	2,000	0.00%	2,000
74990	Miscellaneous	1,380	1,310	2,000	2,000	2,000	0.00%	2,000
Total Operating Expenses		908,575	668,217	921,929	776,033	889,329	-3.54%	889,329
75200	Capital Outlay - Data Processing	824	-	3,600	4,624	0	-100.00%	0
75400	Capital Outlay - Vehicles	62,217	114,782	65,000	62,100	165,000	153.85%	165,000
75500	Capital Outlay - Equipment	-	-	14,500	14,500	170,000	1072.41%	170,000

FUND: Operations - Water 6100
 ORG: Water Operations 7103
 PROGRAM: Water Operations 710

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
75800	Capital Outlay - Building Improvements	-	33,300	44,916	43,422	0	-100.00%	0
75960	Capital Outlay - Distribution	438	16,407	25,000	25,000	25,000	0.00%	25,000
75990	Capital Outlay - Other	80,697	-	25,000	25,000	290,501	1062.00%	290,501
79301	Economic Development Reimbursement	39,900	-	-	-	0	~	0
Total Capital Outlay		184,076	164,490	178,016	174,646	650,501	265.42%	650,501
Total Budget		2,128,157	1,863,640	2,590,144	2,216,742	3,034,841	17.17%	3,086,741

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 6100

ORG: 7103

			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - Regular	21 full time employees as per Salary Sheet; Holiday (HTH \$1,600)	858,290	879,632
61220	Salaries - Overtime	Emergency services for nights, weekends, and holidays to investigate and repair water and wastewater services. Lift Station inspections for weekends and holidays (based on historical needs)	165,000	169,125
61230	Salaries - Vacation Payout/Other	Payouts due to resignation or termination (based on historical needs); No retirements 2023/2024	2,000	2,050
61240	Salaries - Standby	Compensation for on call personnel after hours, weekends, and holidays to include call back for extra help	34,100	34,953
61270	Salaries - Longevity	Compensation in recognition of tenure (see Salary Sheet)	9,807	10,052
Total Personal Services			1,069,196	1,095,811
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	81,800	83,900
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	130,200	141,500
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	16,100	16,300
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	173,880	185,220
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	4,400	4,500
61853	Workers Compensation Premiums	Sum of Salaries-Regular and Salaries Temp/PartTime per \$100 of Salary times WC rate	6,955	7,200
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate	10,080	10,080
61873	Allowance-Cell Phone Reimbursement	J. Garvey 252-939-6085; D. Hill 252-521-1106; A. Gillispie 252-558-7890; W. Stroud 252.361.0679; CSII/Vacant; A. Coombs 252-560-0154 (@\$32/mo x 6 lines x 12/mos = \$2,304)	2,400	2,400
Total Fringe Benefits			425,815	451,100
72200	Small Tools & Hand Supplies	Miscellaneous tool for construction and lift station crews	20,700	20,700
72230	Fire Hydrant Supplies	Supplies to replace outdated and damaged fire hydrants (replace old 2-way hydrants to 5-1/4 hydrants)	30,000	30,000
72300	Safety & Uniform Supplies	See Justification Schedule	18,600	18,600
72330	Chemicals & Supplies	HTH, Chlorine, weed killer, growth retardants. Lift station degreasers and other miscellaneous chemicals	8,000	8,000
72400	Maintenance & Repair Supplies	Maintenance repairs and supplies for 23 Wastewater Lift Stations	62,300	62,300
72460	Distribution & Supplies	See Justification Schedule	220,000	220,000
72990	Miscellaneous Supplies	See Justification Schedule	14,900	14,900
73110	Meeting & Travel	Travel expenses for conferences and training classes	2,500	2,500
73220	Cellular Telephone Service	See Justification Schedule	0	0
73300	Electric Expense/City	City electric expense for lift stations, based on \$0.07 Kwh	80,000	80,000
73310	Electric Expense/Other	Duke Energy electric expense for lift stations (1st increase 8%)	15,000	15,000
73320	Fuel Oil Expense	Fuel for generators at lift stations	6,000	6,000
73330	Natural Gas Expense	Fuel for generators at Forrest Street lift station	5,500	5,500
73340	Water & Sewer Expense	Water/Sewer bills for lift stations	3,700	3,700
73350	Refuse Expense	6 open top container dumpster at lift stations and peachtree locations (\$366/mo. X 12)	4,400	4,400
73360	Landfill Fees	Landfill disposal charges	1,200	1,200
73370	Stormwater Expenses	Stormwater fees for lift stations	1,600	1,600
73500	Water System Repair/Maintenance	Septic tank maintenance and purchase of new LPP (Tank & pumps)	10,000	10,000
73520	Equipment Repair/Maintenance	See Justification Schedule	100,000	100,000
73950	Training & Employee Development	Safety training classes, CDL licenses, continuing education, and career development courses	7,500	7,500
74140	Rent of Uniforms	(\$5.61 x 20 employees x 52 weeks + \$3.00 surcharge x 52 weeks = \$6,102.60)	6,200	6,200
74390	Rent of Other Equipment	Rent of outside equipment as needed for projects	15,000	15,000
74400	Service & Maintenance Contracts	See Justification Schedule	38,600	38,600
74500	Insurance	Based on previous budget, to be provided by HR	22,149	22,149
74520	Vehicle Insurance	Based on previous budget, to be provided by HR	4,280	4,280
74810	Fleet Maintenance Charges	Vehicle/equipment maintenance and repair performed by Fleet Maintenance	110,000	110,000
74820	Fleet Fuel Charges	Gasoline and diesel fuel for vehicles and equipment	75,000	75,000

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 6100

ORG: 7103

			DEPT REQ	MANAGER SUBMITTED
74910	Dues & Subscription	Certification renewals, AWWA renewal, and NCWOA renewals	2,200	2,200
74920	Claims & Adjustments	Based on previous budget, to be provided by HR	2,000	2,000
74990	Miscellaneous	Collection system permit and herbicide license includes 25% increase as per State	2,000	2,000
Total Operating Expenses			889,329	889,329
75400	Capital Outlay - Vehicles	Replace Service Truck #317 with 2024 F-350 Crew Cab 4x4 and #392 with 2024 F-350 Crew Cab 4x4 (\$82,500 each truck includes 20% increase for 2024 model)	165,000	165,000
75500	Capital Outlay - Equipment	Replace #3008 Rotary Cutter with Hardee IR5016 Cutter with chain guards (\$26,691.00 + tax), Replace Backhoe #335 with New Caterpillar Mini Excavator with attachments includes 10% increase for 2024 models (\$140,000)	170,000	170,000
75960	Capital Outlay - Distribution	Replacement of Galvanized and Lead Joint Water Mains	25,000	25,000
75990	Capital Outlay - Other	Fittings and pipe for wastewater bypass pumps (\$21,410.49), Forest St. Lift Station bar rake removal, repair, install and parts (\$94,089.51), includes estimated freight, PSC lift station upgrades (\$175,000)	290,501	290,501
Total Capital Outlay			650,501	650,501
Total Budget			3,034,841	3,086,741

JUSTIFICATION SUPPORTING SCHEDULES		FISCAL YEAR 2023-24	
FUND:	6100		
ORG:	7103		
ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

72300	Safety & Uniform Supplies		
	Hard hats, gloves, safety glasses, hearing protection, etc.	\$ 12,369	\$ 12,369
	Steel toed boots (\$125 x 21 employees)	2,625	2,625
	Class 3 Work Zone Apparel (\$171.71 x 21 employees)	3,606	3,606
Total 72300	Safety & Uniform Supplies	\$ 18,600	\$ 18,600

72460	Distribution & Supplies		
	Distribution system repair and maintenance	\$ 100,000	\$ 100,000
	Collection system repair and maintenance	120,000	120,000
Total 72460	Distribution & Supplies	\$ 220,000	\$ 220,000

72990	Miscellaneous Supplies		
	Marking paint for utility locates, water coolers, batteries, cups, hand towels, etc.	\$ 6,000	\$ 6,000
	Replacement of 3 Surface Pros for Water Ops staff	5,400	5,400
	workstation with monitor/ large compatible tv @ J. Hodges Desk	3,500	3,500
Total 72990	Miscellaneous Supplies	\$ 14,900	\$ 14,900

ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED
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73520	Equipment Repair/Maintenance		
	Equipment repair for lift stations	\$ 87,500	\$ 87,500
	Repairs of equipment no longer repaired by Fleet Maintenance	5,000	5,000
	Extended warranty for SCADA system	7,500	7,500
Total 73520	Equipment Repair/Maintenance	\$ 100,000	\$ 100,000

74400	Service & Maintenance Contracts		
	Pest control	\$ 500	\$ 500
	Annual Generator service	16,000	16,000
	NC 811	1,600	1,600
	USDA Beaver Control	4,000	4,000
	2 Portable toilets (Peachtree & 1900 Market Street (\$161/mo. X 12/mo.)	2,000	2,000
	Forrest Street lift station HVAC maintenance	1,100	1,100
	Quarterly PM on 5 bypass pumps (Xylem)	13,400	13,400
Total 74400	Service & Maintenance Contracts	\$ 38,600	\$ 38,600

CAPITAL OUTLAY REQUESTS - UNIT PRICE OVER \$5000

FISCAL YEAR 2023-24

FUND: 6100
 ORG: 7103

75400 CAPITAL OUTLAY - MOTOR VEHICLES			Estim	Purchase	Maintenance Cost			Replacement Vehicle Year/Make Model	Dealer Replacement Cost	GVW 26,000 LBS OR GREATER (YES/NO)	ROAD TAX	TAGS (\$6.00)	APPLICABLE UPFIT COST OTHER VENDOR	TOTAL REPLACEMENT COST	Manager Submitted
Vehicle #	Retiring Vehicle Year/ Make Model	Mileage	Auction Proc	Cost	FY 20-21	FY 21-22	FY 22-23								
317	2015 Ford F350 Crew Cab	97,849	12,000.00	30,444.00	2,233.36	3,031.95	2,238.66	2024 Ford F350 Crew Cab 4x4	82,500.00	no	2,475.00	6.00		82,500.00	82,500.00
392	2013 Ford F350 Crew Cab	106,373	12,000.00	28,012.00	3,045.82	2,679.90	230.46	2024 Ford F350 Crew Cab 4x4	82,500.00	no	2,475.00	6.00		82,500.00	82,500.00
Total			24,000.00	58,456.00	5,279.18	5,711.85	2,469.12							165,000.00	165,000.00

75500 CAPITAL OUTLAY - OTHER EQUIPMENT			Estim	Purchase	Maintenance Cost			Replacement Equipment	Replacement Cost	Manager Submitted
Equipment #	Retiring Equipment Year/ Make Model	Hours	Auction Proc	Cost	FY 20-21	FY 21-22	FY 22-23			
3008	2015 Woods Rotary Cutter	n/a	5,000	11,576.00	173.11	492.72	346.92	Hardee Ir50160 Long Reach Cutter w/chain guards	29,000.00	29,000.00
335	2011 580SN Case Backhoe	3,500	10,000	75,721.31	1,316.09	1,374.69	2,657.34	Caterpillar 306 Mini Excavator with attachments	141,000.00	141,000.00
Total			15,000.00	87,297.31	1,489.20	1,867.41	3,004.26		170,000.00	170,000.00

75960 Capital Outlay - Distribution			Estim	Purchase	Maintenance Cost			Replacement Equipment	Replacement Cost	Manager Submitted
Equipment #	Retiring Equipment Year/ Make Model	Hours	Auction Proc	Cost	FY 20-21	FY 21-22	FY 22-23			
								Replacement of Galvanized and Lead Joint Water Mains	25,000.00	25,000.00
Total			0.00	0.00	0.00	0.00	0.00		25,000.00	25,000.00

75990 Capital Outlay - Other			Estim	Purchase	Maintenance Cost			Replacement Equipment	Replacement Cost	Manager Submitted
Equipment #	Retiring Equipment Year/ Make Model	Hours	Auction Proc	Cost	FY 20-21	FY 21-22	FY 22-23			
								Fittings and pipe for wastewater bypass pumps (\$21,410.49)	21,411.00	21,411.00
								Forest St. Lift Station bar rake removal, repair, install and parts (\$94,089.51) includes estimated freight	94,090.00	94,090.00
								PSC lift station upgrades (\$175,000)	175,000.00	175,000.00
Total			0.00	0.00	0.00	0.00	0.00		290,501.00	290,501.00

FUND: Operations - Water 6100
 ORG: Water Purchased WASA 7107
 PROGRAM: Operations - Water 710

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
72705	Purchased Water Cost	4,483,200	4,483,200	4,483,200	4,483,200	4,483,200	0.00%	4,483,200
Total Budget		4,483,200	4,483,200	4,483,200	4,483,200	4,483,200	0.00%	4,483,200

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 6100

ORG: 7107

			DEPT REQ	MANAGER SUBMITTED
72705	Purchased Water Cost	Minimum purchased water requirement from NRWASA (93,400,000/mo x \$4.00/kgal).	4,483,200	4,483,200
Total Budget			4,483,200	4,483,200

FUND: Operations Water 6100
 ORG: Transfers 8000
 PROGRAM: Transfers 850

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
88515	Transfers to Capital Projects	413,299	-	-	-	0	~	0
88525	Transfer to Special Projects	-	-	328,319	-	0	-100.00%	0
88545	Transfer to Capital Reserve	250,000	400,000	249,322	249,322	500,000	100.54%	500,000
88590	Transfer to Electric Fund	-	-	-	328,319	328,319		328,319
88594	Transfers to Fund Balance	-	-	101,034	1,246,940	465,924	361.16%	343,321
88700	Interdepart Chrg - Usage - General	521,908	533,585	559,146	559,146	559,146	0.00%	627,549
88701	Shared Services Cost-Public Services Fund (6900)	466,841	469,241	471,409	471,409	471,409	0.00%	499,607
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	50,753	45,868	63,145	63,145	63,145	0.00%	54,056
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	148,710	147,889	145,573	145,573	145,573	0.00%	161,235
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	108,375	108,514	110,098	110,098	110,098	0.00%	96,013
88706	Shared Services Cost-Health Insurance Fund (7120)	11,377	11,392	-	-	0	~	0
Total Budget		1,971,263	1,716,489	2,028,046	3,173,952	2,643,614	30.35%	2,610,100

FUND: Operations Water 6100
 ORG: Non Departmental 9999
 PROGRAM: Non Departmental 999

FISCAL YEAR 2023-24

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
53209	Telecom License (Franchise Fees)	159,500	191,036	118,400	223,500	157,300	32.85%	157,300
53701	Water Sales	8,566,336	8,820,439	8,750,000	9,248,054	9,200,000	5.14%	9,200,000
53703	Service Charge - Late Penalty	-	(3)	20,000	8,000	20,000	0.00%	20,000
53704	Service Charge - Reconnect Fee	12,419	14,963	11,000	7,925	11,000	0.00%	11,000
53705	New Service Connect Fees	18,169	17,467	18,000	16,044	18,000	0.00%	18,000
53710	Water Tap Fees	34,406	41,959	32,000	34,733	34,000	6.25%	34,000
53831	Investment Earnings	7,138	12,006	10,000	24,437	24,000	140.00%	24,000
53836	Sale of Surplus Property	8,812	-	5,000	4,124	5,000	0.00%	5,000
53840	Miscellaneous	14,224	10,870	5,000	26,707	10,000	100.00%	10,000
53859	Legal Settlement Proceeds	190,000	-	-	-	0	~	0
53910	Debt Issued	-	-	-	-	335,000	~	335,000
53987	Transfer From Water Resources Cap Reserve Fund	371,200	-	-	-	0	~	0
53991	Fund Balance Appropriated	-	-	119,106	-	0	-100.00%	0
58704	Shared Services Reimb-Water Fund	1,468,749	1,449,883	1,415,532	1,415,532	1,813,330	28.10%	1,842,395
Total Budget		10,850,951	10,558,620	10,504,038	11,009,055	11,627,630	10.70%	11,656,695

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 6100

ORG: 8000

			DEPT REQ	MANAGER SUBMITTED
88515	Transfers to Capital Projects			
88545	Transfer to Capital Reserve	Funds for future capital projects	500,000	500,000
88590	Transfer to Electric Fund	Payment 2 of 10 for Water share of smartgrid project (E9128)	328,319	328,319
88594	Transfers to Fund Balance		465,924	343,321
88700	Interdepart Chrg - Usage - General	Based on previous year.	559,146	627,549
88701	Shared Services Cost-Public Services Fund (6900)	Based on previous year.	471,409	499,607
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	Based on previous year.	63,145	54,056
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	Based on previous year.	145,573	161,235
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	Based on previous year.	110,098	96,013
88706	Shared Services Cost-Health Insurance Fund (7120)			
Total Budget			2,643,614	2,610,100

JUSTIFICATION SHEET			FISCAL YEAR 2023-24	
FUND:	6100			
ORG:	9999		DEPT REQ	MANAGER SUBMITTED
53209	Telecom License (Franchise Fees)	Revenue from cellular antennae leases on water tank: 2 lessees on Tank 1 could terminate, but only one confirmed at this point	157,300	157,300
53701	Water Sales	Estimated 6/30/23=\$9,248,000. No significant usage changes expected.	9,200,000	9,200,000
53703	Service Charge - Late Penalty	Penalties for late bill payments. Charging of penalties to resume by 7/1/22).	20,000	20,000
53704	Service Charge - Reconnect Fee	Charges for reconnections related to non-payment	11,000	11,000
53705	New Service Connect Fees	Charges for establishing new service connections	18,000	18,000
53710	Water Tap Fees	Fees for construction of new services	34,000	34,000
53831	Investment Earnings	Earnings on Water Fund Balance	24,000	24,000
53836	Sale of Surplus Property	Sale of surplus equipment and scrap materials	5,000	5,000
53840	Miscellaneous	Miscellaneous billings for damages by others and other revenues	10,000	10,000
53910	Debt Issued	Loan for vehicles/equipment requested in 7103 ORG, accounts 75400 & 75500.	335,000	335,000
53991	Fund Balance Appropriated			
58704	Shared Services Reimb-Water Fund	Reimbursement from Sewer Fund for sewer work by Water Operations staff (7103 ORG); 56% of all salary and operating accounts EXCEPT 100% of lines 75990; zero % of line 75960	1,813,330	1,842,395
Total Budget			11,627,630	11,656,695

FUND: Operations Water 6100
 ORG: Debt Service 9100
 PROGRAM: Debt Service 910

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
73911	Loan Closing Costs	294	280	280	-	0	-100.00%	0
77100	Bond Principal	177,520	56,560	57,540	57,540	27,020	-53.04%	27,020
77101	Loans - Principal	-	-	32,498	32,498	73,298	125.55%	73,298
77110	Installment Contracts	83,251	32,497	-	-	0	~	0
77200	Bond Interest	4,800	2,222	1,229	1,229	236	-80.76%	236
77201	Loan Interest	-	-	-	-	700	~	700
77210	Installment Contracts Interest	1,222	-	-	-	0	~	0
	Total Budget	267,086	91,559	91,547	91,267	101,254	10.59%	101,254

JUSTIFICATION SHEET

FUND: Operations Water 6100
ORG: Debt Service 9100

			DEPT REQ	MANAGER SUBMITTED
73911	Loan Closing Costs			
77100	Bond Principal	PROVIDED BY FINANCE	27,020	27,020
77101	Loans - Principal	PROVIDED BY FINANCE, plus NCGTP Water Line (W9121); begin 11/2023 @ \$17,800	73,298	73,298
77200	Bond Interest	PROVIDED BY FINANCE	236	236
77201	Loan Interest	Not on Debt Schedule - estimate for NCGTP Water Line (W9121); begin 11/2023 @ \$700	700	700
77301	Costs of Issuance of Debt			
Total Budget			101,254	101,254

FUND: Water Capital Reserve 6120
 ORG: Non Departmental 9999
 PROGRAM: 999

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
53831	Investment Earnings	1,696	2,932	2,500	5,500	5,500	120.00%	5,500
53975	Transfer from Capital Project Fund		280,000		0			
53983	Transfer from Water Fund	250,000	400,000	249,322	249,322	500,000	100.54%	500,000
53991	Fund Balance Appropriated				0	0	~	0
TOTAL WATER CAPITAL RESERVE FUND		251,696	682,932	251,822	254,822	505,500	100.74%	505,500

FUND: Water Capital Reserve 6120
 ORG: Transfers to Other Funds 8000
 PROGRAM: 850

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

FY23-24 DEPT REQUEST		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 23-24 Dept Request	FY22 Adopted V. FY23 Adopted % Δ Incr/(Decr)	FY 23-24 Manager Submitted
88515	Transfers to Capital Projects		311,531	0			~	
88570	Transfers to Water Resources Fund	371,200		0			~	0
88594	Transfers to Fund Balance	0		251,822	254,822	505,500	100.74%	505,500
TOTAL WATER CAPITAL RESERVE FUND		371,200	311,531	251,822	254,822	505,500	100.74%	505,500

REVENUE JUSTIFICATION SHEET			FISCAL YEAR 2023-24	
FUND: 6120				
ORG: 9999				
			DEPT REQ	MANAGER SUBMITTED
53831	Investment Earnings	Based on previous year	5,500	5,500
53983	Transfer from Water Fund	Funds for future capital projects	500,000	500,000
Total Budget			505,500	505,500

TRANSFERS JUSTIFICATION SHEET			FISCAL YEAR 2023-24	
FUND: 6120				
ORG: 8000				
			DEPT REQ	MANAGER SUBMITTED
88594	Transfers to Fund Balance		505,500	505,500
Total Budget			505,500	505,500

***MISSION:** To deliver professional, responsive, efficient, and effective public services to all citizens and the community through responsible utilization and conservation of public funds and resources in order to promote, enhance, and protect the prosperity and quality of life in Kinston and its service area.*

DESCRIPTION OF SERVICES: The Johnnie Mosley Regional Water Reclamation Facility is a fully automated 11.85 MGD treatment facility that staffs 15 highly qualified personnel to oversee its operation. These individuals fall under federal, state, and local regulations and scrutiny. The plant provides treatment for the City's domestic and industrial wastewater, manages our laboratory, biosolids processing and spray irrigation systems, oversees our Fats Oils & Grease program, Industrial Pre-Treatment Program and stormwater BMP inspections. The Water Operations Section (in the Water Fund) maintains over 220 miles of pipe and 23 pump stations.

HIGHLIGHTS FROM FY 2022-23:

1. Completing Wastewater AIA Grant, including WWTP assessment, and revised Capital Improvement Plan.
2. Continue work to improve operation and efficiency in sludge management.
3. Completing Briery Run Phase V Sewer Rehabilitation project and beginning construction of the Lawrence Heights Sewer Improvements.

GOALS FOR FY 2023-24:

1. Use new Capital Improvement Plan to seek grants and funding for future capital projects. Top projects will include Herritage Street Sewer Replacement, Vernon Avenue Sewer Improvements and Oliver Glass Lift Station/Forcemain Improvements.
2. Harvest mature trees in spray irrigation fields and replant alternate vegetation.
3. Review connection fees and wastewater surcharges.
4. Prepare standard specifications and details for posting on website to assist developers.

FUND: Operations - Sewer 6200
 ORG: Wastewater Treatment 7154
 PROGRAM: Water Sewer 710

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
61210	Salaries - Regular	501,512	547,493	675,500	615,378	677,886	0.35%	694,748
61220	Salaries - Overtime	34,262	41,660	36,000	46,499	41,000	13.89%	42,025
61230	Salaries - Vacation Payout/Other	2,400	4,457	2,000	-	2,000	0.00%	2,050
61240	Salaries - Standby	-	-	200	200	200	0.00%	205
61260	Salaries-Temp/Part-time	70,891	39,020	38,500	38,214	25,300	-34.29%	25,300
61270	Salaries - Longevity	6,937	6,707	9,233	8,576	9,249	0.18%	9,480
Total Personal Services		616,002	639,337	761,433	708,866	755,635	-0.76%	773,809
61810	Social Security Contribution	46,076	47,914	58,300	53,704	57,900	-0.69%	59,200
61820	Retirement Contribution	55,878	69,063	88,000	80,259	88,900	1.02%	96,700
61825	Supplemental RET. (401K)	8,035	8,869	10,800	9,931	11,000	1.85%	11,100
61830	Group Insurance Contribution	103,540	105,720	127,440	110,056	124,200	-2.54%	132,300
61832	Group Term Insurance	2,042	2,152	3,500	1,977	3,500	0.00%	3,600
61853	Workers Compensation Premiums	4,500	4,500	5,885	6,805	5,885	0.00%	5,900
61871	Wellness Benefit	3,540	5,000	7,200	4,465	7,200	0.00%	7,200
Total Fringe Benefits		223,611	243,219	301,125	267,197	298,585	-0.84%	316,000
72200	Small Tools & Hand Supplies	490	20	1,200	800	1,200	0.00%	1,200
72300	Safety & Uniform Supplies	3,533	1,201	3,200	2,909	4,500	40.63%	4,500
72330	Chemicals & Supplies	95,514	118,173	173,500	129,679	153,500	-11.53%	153,500
72400	Maintenance & Repair Supplies	45,637	53,555	93,769	71,674	70,900	-24.39%	70,900
72630	Laboratory Supplies	30,298	29,265	63,200	54,431	63,200	0.00%	63,200
72990	Miscellaneous Supplies	-	2,100	3,000	1,009	3,000	0.00%	3,000
73110	Meeting & Travel	3,259	1,009	6,200	3,713	5,900	-4.84%	5,900
73220	Cellular Telephone Service	1,886	2,775	2,700	2,256	0	-100.00%	0
73300	Electric Expense/City	226,252	227,774	226,000	221,529	226,000	0.00%	226,000
73320	Fuel Oil Expense	10,790	8,981	25,000	16,174	25,000	0.00%	25,000
73330	Natural Gas	14,027	15,038	60,000	6,235	60,000	0.00%	60,000

FUND: Operations - Sewer 6200
 ORG: Wastewater Treatment 7154
 PROGRAM: Water Sewer 710

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
73340	Water & Sewer Expense	646	736	3,000	1,326	3,000	0.00%	3,000
73350	Refuse Expense	3,044	3,044	3,100	3,044	3,100	0.00%	3,100
73370	Stormwater Expenses	1,026	1,026	1,100	1,026	1,100	0.00%	1,100
73410	Printing	443	1,000	1,000	966	1,000	0.00%	1,000
73520	Equipment Repair/Maintenance	144,476	178,444	210,200	198,121	198,600	-5.52%	198,600
73620	Laboratory Repair/Maintenance	1,635	699	2,500	1,454	2,500	0.00%	2,500
73950	Training & Employee Development	2,901	1,424	4,400	2,800	4,100	-6.82%	4,100
74140	Rent of Uniforms	2,611	2,444	2,500	2,484	2,700	8.00%	2,700
74390	Rent of Other Equipment		-	1,100	1,100	1,100	0.00%	1,100
74400	Service & Maintenance Contracts	243,122	397,542	281,800	317,516	360,500	27.93%	360,500
74500	Insurance	77,100	77,100	82,497	82,497	82,497	0.00%	82,497
74520	Vehicle Insurance	3,000	3,000	3,210	3,210	3,210	0.00%	3,210
74810	Fleet Maintenance Charges	14,236	11,444	14,000	14,924	14,000	0.00%	14,000
74820	Fleet Fuel Charges	5,498	9,245	11,200	9,153	11,800	5.36%	11,800
74910	Dues & Subscription	12,174	13,242	13,900	13,813	12,400	-10.79%	12,400
74990	Miscellaneous	9,120	9,473	13,100	12,750	18,400	40.46%	18,400
Total Operating Expenses		952,718	1,169,754	1,306,376	1,176,592	1,333,207	2.05%	1,333,207
75200	Capital Outlay - Data Processing	3,276	-	-	-	0	~	0
75400	Capital Outlay - Vehicles	20	-	-	-	10,000	~	10,000
75500	Capital Outlay - Equipment	-	188,582	305,260	288,524	153,400	-49.75%	153,400
75956	Capital Outlay - Sewer Lines	-	40,369	-	-	0	~	0
75990	Capital Outlay - Other	213,887	211,839	103,479	116,005	50,760	-50.95%	50,760
79301	Economic Development Reimbursement	8,550	-	-	-	0	~	0
Total Capital Outlay		225,733	440,791	408,739	404,529	214,160	-47.60%	214,160
Total Budget		2,018,064	2,493,101	2,777,673	2,557,184	2,601,587	-6.34%	2,637,176

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 6200

ORG: 7154

			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - Regular	Salaries for full time employees as per Salary Sheet, plus HTH.	677,886	694,748
61220	Salaries - Overtime	Emergency services for nights, weekends, and holidays for repairs (based on historical needs)	41,000	42,025
61230	Salaries - Vacation Payout/Other	Payouts due to resignations/terminations (based on historical needs)	2,000	2,050
61240	Salaries - Standby	Compensation for on-call personnel on an as-needed basis for emergencies, weekends and holidays	200	205
61260	Salaries-Temp/Part-time	Salaries for one part-time retiree to assist with plant operations, capital improvements and emergencies	25,300	25,300
61270	Salaries - Longevity	Compensation in recognition of tenure (see Salary Sheet)	9,249	9,480
Total Personal Services			755,635	773,809
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	57,900	59,200
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	88,900	96,700
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	11,000	11,100
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	124,200	132,300
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	3,500	3,600
61853	Workers Compensation Premiums	Sum of Salaries-Regular and Salaries Temp/Part-time per \$100 of Salary times WC rate	5,885	5,900
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate	7,200	7,200
Total Fringe Benefits			298,585	316,000
72200	Small Tools & Hand Supplies	Hand tools needed for various maintenance and repair duties.	1,200	1,200
72300	Safety & Uniform Supplies	See Justification Schedule	4,500	4,500

			DEPT REQ	MANAGER SUBMITTED
72330	Chemicals & Supplies	See Justification Schedule	153,500	153,500
72400	Maintenance & Repair Supplies	See Justification Schedule	70,900	70,900
72630	Laboratory Supplies	Equipment and supplies for wastewater, water analysis and pretreatment monitoring.	63,200	63,200
72990	Miscellaneous Supplies	Misc. supplies from warehouse.	3,000	3,000
73110	Meeting & Travel	See Justification Schedule	5,900	5,900
73300	Electric Expense/City	Power bill for treatment plant.	226,000	226,000
73320	Fuel Oil Expense	Fuel for generators for emergency operations.	25,000	25,000
73330	Natural Gas	Permanent natural gas service for biosolids dryer	60,000	60,000
73340	Water & Sewer Expense	Water service for treatment plant.	3,000	3,000
73350	Refuse Expense	Pick up containers at plant.	3,100	3,100
73370	Stormwater Expenses	Stormwater utility fee for KRWRF (\$85.50/month x 12 months).	1,100	1,100
73410	Printing	See Justification Schedule	1,000	1,000
73520	Equipment Repair/Maintenance	See Justification Schedule	198,600	198,600
73620	Laboratory Repair/Maintenance	Maintenance on wastewater analysis equipment.	2,500	2,500
73950	Training & Employee Development	See Justification Schedule	4,100	4,100
74140	Rent of Uniforms	See Justification Schedule	2,700	2,700
74390	Rent of Other Equipment	Man lift for maintaining dewatering facility = \$265 x 4 times/year.	1,100	1,100
74400	Service & Maintenance Contracts	See Justification Schedule	360,500	360,500
74500	Insurance	BASED ON PREVIOUS BUDGET/ TO BE PROVIDED BY HR	82,497	82,497
74520	Vehicle Insurance	BASED ON PREVIOUS BUDGET/ TO BE PROVIDED BY HR	3,210	3,210
74810	Fleet Maintenance Charges	Vehicle and equipment maintenance.	14,000	14,000
74820	Fleet Fuel Charges	Fuel for mobile equipment (4736 gallons @ \$2.48/gal)	11,800	11,800
74910	Dues & Subscription	See Justification Schedule	12,400	12,400
74990	Miscellaneous	See Justification Schedule	18,400	18,400
Total Operating Expenses			1,333,207	1,333,207
75400	Capital Outlay - Vehicles	Replace Vehicle # 345 a 1997 Chevy Dump Truck with Vehicle #504 transfer from (1100-4252 Street Division) 2008 Sterling LT7500 Dump Truck	10,000	10,000

			DEPT REQ	MANAGER SUBMITTED
75500	Capital Outlay - Equipment	Replace equipment #355 a 2014 Kubota with a Kubota RTV520-H with top & windshield and Purchase a used 2019 Caterpillar 938M Front End Wheel Loader for sludge pads & to load semi's with sludge for disposal	153,400	153,400
75990	Capital Outlay - Other	Sludge pump for Belt Presses (\$50,760)	50,760	50,760
Total Capital Outlay			214,160	214,160
Total Budget			2,601,587	2,637,176

JUSTIFICATION SUPPORTING SCHEDULES

FISCAL YEAR 2023-24

FUND: 6200

ORG: 7154

ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED
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72300	Safety & Uniform Supplies	Cost	
	Misc. safety wear, i.e., safety glasses, ear plugs, hard hats, etc.	\$ 1,000	\$ 1,000
	Steel toe shoes (\$125 x 15)	\$ 1,875	\$ 1,875
	AED	\$ 1,625	\$ 1,625
Total 72300	Safety & Uniform Supplies	\$ 4,500	\$ 4,500

72330	Chemicals & Supplies	Cost	
	Water Treatment Chemicals: Alum (\$462.00/ton @ 72 tons/year)	\$ 33,275	\$ 33,275
	Dewatering polymer (45,800 pounds/year @ \$1.91/pound)	\$ 87,480	\$ 87,480
	Dry polymer for plant operations (2,500 pounds @ \$3.03/pound)	\$ 7,575	\$ 7,575
	Sodium Hypochlorite (\$2.26/gallon x 4,500 gallons)	\$ 10,170	\$ 10,170
	Calcium Oxide (half bulk tanker load/silo)	\$ 15,000	\$ 15,000
Total 72330	Chemicals & Supplies	\$ 153,500	\$ 153,500

72400	Maintenance & Repair Supplies	Cost	
	All in-house equipment and plant maintenance and repairs	\$ 30,250	\$ 30,250
	UV light replacements	\$ 25,650	\$ 25,650
	Painting of plant equipment and piping	\$ 1,000	\$ 1,000
	minor belt press repairs and parts	\$ 12,000	\$ 12,000
	Spray field repairs	\$ 2,000	\$ 2,000
Total 72400	Maintenance & Repair Supplies	\$ 70,900	\$ 70,900

ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED
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73110	Meeting & Travel	Cost	
	Annual AWWA-WEF & Pretreatment meetings for Supt. and EC Supv	\$ 3,000	\$ 3,000
	Quarterly Meetings	\$ 900	\$ 900
	Certification trips for career development	\$ 2,000	\$ 2,000
Total 73110	Meeting & Travel	\$ 5,900	\$ 5,900

73410	Printing	Cost	
	Annual performance report	\$ 75	\$ 75
	Miscellaneous brochures	\$ 325	\$ 325
	FOG program education material	\$ 600	\$ 600
Total 73410	Printing	\$ 1,000	\$ 1,000

73520	Equipment Repair/Maintenance	Cost	
	Contract maintenance & repair by Pearson Pump, etc.	\$ 80,000	\$ 80,000
	Commercial A/C electrical maintenance & repair	\$ 44,000	\$ 44,000
	Maintenance & repair of multiple A/C units critical to plant SCADA	\$ 20,000	\$ 20,000
	Multiple actuators and valve replacements throughout plant	\$ 39,600	\$ 39,600
	Maintenance & repair of generators	\$ 15,000	\$ 15,000
Total 73520	Equipment Repair/Maintenance	\$ 198,600	\$ 198,600

73950	Training & Employee Development	Cost	
	Confined Space Training	\$ 300	\$ 300
	Continuing education for state certifications	\$ 800	\$ 800
	Schools and training for operators	\$ 3,000	\$ 3,000
Total 73950	Training & Employee Development	\$ 4,100	\$ 4,100

ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED
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74140	Rent of Uniforms	Cost	
	Uniforms 4.26/wk x 10 employees x 52/wk + \$3.00 surcharge x 52/wk	\$ 2,400	\$ 2,400
	Lab Coats \$2.00/wk x 2 employees x 52/wk	230	230
	Coveralls 2 x \$.66/wk x 52/wk	70	70
Total 74140	Rent of Uniforms	\$ 2,700	\$ 2,700

74400	Service & Maintenance Contracts	Cost	
	Environment 1- Lab Services	\$ 44,730	\$ 44,730
	McGill Sludge Disposal (1,150.16 wet tons x \$38.15= \$43,878.60 + 416 loads/year x \$333 per load = \$138,528)	\$ 182,430	\$ 182,430
	Revere Controls (\$1,925/trip x 6/yr)	\$ 11,550	\$ 11,550
	Copier rental contract (\$33/month x 12)	\$ 400	\$ 400
	Cable & Internet Services (\$125.00 x 12 months)	\$ 1,500	\$ 1,500
	WRF janitorial services	\$ 7,465	\$ 7,465
	PLC/Electric Parts & batteries from Revere Control	\$ 13,200	\$ 13,200
	HACH service contracts for DO probes and TSS metering	\$ 12,000	\$ 12,000
	Service Contract for generators	\$ 5,975	\$ 5,975
	Boiler chemical service contract	\$ 9,150	\$ 9,150
	Spray Fields conversion from trees to grass	\$ 72,100	\$ 72,100
Total 74400	Service & Maintenance Contracts	\$ 360,500	\$ 360,500

74910	Dues & Subscription	Cost	
	Cost for professional dues (AWWA, WEA)	\$ 2,000	\$ 2,000
	Pretreatment Consortium	\$ 50	\$ 50
	Lower Neuse Basin Association/NRCA	\$ 10,350	\$ 10,350
Total 74910	Dues & Subscription	\$ 12,400	\$ 12,400

ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED
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74990	Miscellaneous	Cost	
	NPDES permit	\$ 5,800	\$ 5,800
	Land Application permit Class B	\$ 1,760	\$ 1,760
	Class A Biosolids Permit	\$ 1,760	\$ 1,760
	Stormwater NPDES	\$ 160	\$ 160
	Wastewater Lab Certification	\$ 1,760	\$ 1,760
	Water Lab Certification	\$ 400	\$ 400
	Reclaimed Water certification	\$ 1,760	\$ 1,760
	Permit modifications	\$ 5,000	\$ 5,000
Total 74990	Miscellaneous	\$ 18,400	\$ 18,400

FUND: 6200

FISCAL YEAR 2023-24

ORG: 7154

CAPITAL OUTLAY - MOTOR VEHICLES			Estim	Purchase	Maintenance Cost			Replacement Vehicle Year/Make Model	Dealer Replacement Cost	GVW 26,000 LBS OR GREATER (YES/NO)	ROAD TAX	TAGS (\$6.00)	APPLICABLE UPFIT COST OTHER VENDOR	TOTAL REPLACEMENT COST	Manager Submitted	
75400	Vehicle #	Retiring Vehicle Year/ Make Model	Mileage	Auction Proc	Cost	FY 20-21	FY 21-22									FY 22-23
	345	1997 Chevy Dump Truck	86,293	4,000.00	41,251.00	403.77	2,091.24	337.60	Vehicle #504 transfer from (1100-4252 Street Division) 2008 Sterling LT7500 Dump Truck	10,000.00	YES	0.00	0.00		10,000.00	10,000.00
	Total			4,000.00	41,251.00	403.77	2,091.24	337.60							10,000.00	10,000.00

CAPITAL OUTLAY - OTHER EQUIPMENT			Estim	Purchase	Maintenance Cost			Replacement Equipment	Replacement Cost	Manager Submitted	
75500	Equipment #	Year/ Make Model	Hours	Auction Proc	Cost	FY 20-21	FY 21-22				FY 22-23
	355	2014 Kabota ZD	901	1,000	9,404.00	251.15	170.42	150.22	Kubota RTV520-H with top & windshield	13,500.00	13,500.00
									Used 2019 Caterpillar 938M Front End Wheel Loader	139,900.00	139,900.00
	Total			1,000.00	9,404.00	251.15	170.42	150.22		153,400.00	153,400.00

FUND: Operations - Sewer
 ORG: Transfers
 PROGRAM: Transfers

6200
 8000
 850

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
88515	Transfers to Capital Projects	65,992	-	2,020,506	2,020,506	0	-100%	0
88545	Transfer to Capital Reserve			200,000	200,000	200,000	0%	200,000
88594	Transfer to Fund Balance			2,541,340	750,120	351,776	-86%	204,765
88700	Shared Services Cost-General Fund (1100)	379,836	391,024	405,587	405,587	405,587	0%	454,291
88701	Shared Services Cost-Public Services Fund (6900)	470,859	473,324	475,544	475,544	475,544	0%	503,794
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	30,575	27,494	36,883	36,883	36,883	0%	32,152
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	169,542	169,284	167,723	167,723	167,723	0%	179,440
88704	Shared Services Cost-Water Fund (6100)	1,468,749	1,449,883	1,415,532	1,415,532	1,813,330	28%	1,842,395
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	12,140	12,156	12,333	12,333	12,333	0%	10,752
88706	Shared Services Cost-Health Insurance Fund (7120)	5,311	5,318			0	~	0
	Total Budget	2,603,004	2,528,483	7,275,448	5,484,228	3,463,176	37%	3,427,589

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 6200

ORG: 8000

			DEPT REQ	MANAGER SUBMITTED
88545	Transfer to Capital Reserve	Funds for future capital improvement projects	200,000	200,000
88594	Transfer to Fund Balance		351,776	204,765
88700	Shared Services Cost-General Fund (1100)	Based on previous year	405,587	454,291
88701	Shared Services Cost-Public Services Fund (6900)	Based on previous year	475,544	503,794
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	Based on previous year	36,883	32,152
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	Based on previous year	167,723	179,440
88704	Shared Services Cost-Water Fund (6100)	Funds to reimburse sewer work by Water Operations staff in 6100-7103 ORG (see full description in Water Revenues; 6100-9999 ORG).	1,813,330	1,842,395
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	Based on previous year	12,333	10,752
Total Budget			3,463,176	3,427,589

FUND: Operations - Sewer 6200
 ORG: Debt Service 9100
 PROGRAM: Debt Service 910

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
73911	Loan Closing Costs	693	660	660	0	0	-100.00%	0
77100	Bond Principal	586,283	301,163	303,474	303,474	231,533	-23.71%	231,533
77101	Loans - Principal	841,314	842,120	842,120	842,120	939,691	11.59%	939,691
77110	Installment Contracts	96,595	81,457	83,448	83,448	85,604	2.58%	85,604
77200	Bond Interest	11,313	5,238	2,897	2,897	557	-80.76%	557
77201	Loan Interest	79,964	67,700	55,436	55,436	45,771	-17.43%	45,771
77210	Installment Contracts Interest	13,709	12,597	10,564	10,563	8,480	-19.73%	8,480
Total Budget		1,629,871	1,310,935	1,298,599	1,297,938	1,311,637	0.05%	1,311,637

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 6200

ORG: 9100

			DEPT REQ	MANAGER SUBMITTED
77100	Bond Principal	PROVIDED BY FINANCE	231,533	231,533
77101	Loans - Principal	PROVIDED BY FINANCE, plus Briery Run V (\$127,000) starting in May 2024	939,691	939,691
77110	Installment Contracts	PROVIDED BY FINANCE	85,604	85,604
77200	Bond Interest	PROVIDED BY FINANCE	557	557
77201	Loan Interest	PROVIDED BY FINANCE, plus Briery Run V (\$2,600) starting in May 2024	45,771	45,771
77210	Installment Contracts Interest	PROVIDED BY FINANCE	8,480	8,480
Total Budget			1,311,637	1,311,637

FUND: Operations - Sewer 6200
 ORG: Non Departmental 9999
 PROGRAM: Non Departmental 999

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

	OBJECT OF EXPENDITURE	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
53702	Sewer Charges	6,452,938	6,558,104	6,500,000	6,845,029	6,750,000	3.85%	6,750,000
53703	Service Charge - Late Penalty	-	(2)	17,000	10,000	17,000	0.00%	17,000
53704	Service Charge - Reconnect Fee	12,419	14,963	15,000	7,425	12,000	-20.00%	12,000
53705	New Service Connect Fees	18,169	17,467	20,000	16,644	17,000	-15.00%	17,000
53707	Wastewater Surcharges (BOD)	344,141	363,605	345,000	354,079	350,000	1.45%	350,000
53708	Sewer Tap Fees	31,960	24,780	25,000	47,739	30,000	20.00%	30,000
53713	Special Charges	10,000	10,000	10,000	10,000	10,000	0.00%	10,000
53722	Pretreatment Permit Fees	11,000	12,000	11,000	12,000	12,000	9.09%	12,000
53831	Investment Earnings	-	210	-	-	0	~	0
53836	Sale of Surplus Property	-	-	10,000	6,000	15,000	50.00%	15,000
53840	Miscellaneous	11,282	4,329	10,000	9,929	10,000	0.00%	10,000
53843	Federal Subsidy Build America Bonds	1,223	-	-	-	0	~	0
53859	Legal Settlement Proceeds	60,000	-	-	-	0	~	0
53989	Transfer From Special Revenue Funds	-	40,370	2,020,506	2,020,506	0	-100.00%	0
53910	Debt Issued	-	323	-	-	153,400	~	153,400
53991	Fund Balance Appropriated	-	-	2,368,214	-	0	-100.00%	0
	Total Budget	6,953,131	7,046,147	11,351,720	9,339,350	7,376,400	4.69%	7,376,400

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 6200

ORG: 9999

			DEPT REQ	MANAGER SUBMITTED
53702	Sewer Charges	years.	6,750,000	6,750,000
53703	Service Charge - Late Penalty	Penalties for late payment of bills - suspended during COVID, resumed 1/1/2023.	17,000	17,000
53704	Service Charge - Reconnect Fee	Charges for reconnections related to non-payment.	12,000	12,000
53705	New Service Connect Fees	Account charges for establishing new service.	17,000	17,000
53707	Wastewater Surcharges (BOD)	Charges for allocations in Industrial Pre-treatment Permits; septage hauler fees.	350,000	350,000
53708	Sewer Tap Fees	Charges per tap fee schedule for construction of new services.	30,000	30,000
53713	Special Charges	Annual payment for Windsor Farms S/D agreement.	10,000	10,000
53722	Pretreatment Permit Fees	Annual fees for Industrial Pre-Treatment Permits. Addition of Reco, Inc.	12,000	12,000
53836	Sale of Surplus Property	Sale of scrap materials from sewer projects and surplus equipment.	15,000	15,000
53840	Miscellaneous	Lab fees, recovery of damages by 3rd parties; misc. invoices for assisting other entities.	10,000	10,000
53910	Debt Issued	Loan for equipment purchases in 7154 ORG, acct 75500	153,400	153,400
Total Budget			7,376,400	7,376,400

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Fund: Wastewater Cap Reserve Fund 6220
Org: Non Departmental 9999
Program: Non Departmental 999

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
53831	Investment Earnings	5	8	10	14	10	0.00%	10
53982	Transfer From Wastewater Fund	-	-	200,000	200,000	200,000	0.00%	200,000
53991	Appropriated Fund Balance	-	-	-	-	0	~	0
TOTAL WASTEWATER CAPITAL RESERVE FUND		5	8	200,010	200,014	200,010	0.00%	200,010

Fund: Wastewater Cap Reserve Fund 6220
Org: Transfers 8000
Program: Transfers 850

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 23-24 Dept Request	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
88594	Transfers to Fund Balance	-	-	200,010	200,014	200,010	0.00%	200,010
TOTAL WASTEWATER CAPITAL RESERVE FUND		0	0	200,010	200,014	200,010	0.00%	200,010

REVENUE JUSTIFICATION SHEET**FISCAL YEAR 2023-24****Fund:** 6220**Org:** 9999

			DEPT REQ	MANAGER SUBMITTED
53831	Investment Earnings	Based on previous year	10	10
53982	Transfer From Wastewater Fund	Funds for future capital projects	200,000	200,000
Total Budget			200,010	200,010

JUSTIFICATION SHEET**FISCAL YEAR 2023-24****Fund:** 6220**Org:** 8000

			DEPT REQ	MANAGER SUBMITTED
88594	Transfers to Fund Balance		200,010	200,010
Total Budget			200,010	200,010

***MISSION:** To deliver professional, responsive, efficient and effective public services to all citizens and the community through responsible utilization and conservation of public funds and resources in order to promote, enhance and protect the prosperity and quality of life in Kinston and its service area.*

DESCRIPTION OF SERVICES: The Electric Division serves approximately 11,500 customers in the Kinston area with 22 employees. The Electric Division operates and maintains 2 PODs, 8 substations, approximately 450 miles of 12.4 KV distribution lines, and approximately 19 miles of 115 KV transmission lines. Electric Division staff is available to respond to customer outages on a 24/7 basis.

HIGHLIGHTS FROM FY 2022-23:

1. Completed Long Range Plan update with Burns & McDowell to identify electric system issues for future improvements.
2. Replacing Village Cedars subdivision underground circuit.
3. Began design of the 540/545 Circuit Upgrade and Vernon Avenue Wood Transmission Pole Replacement Project.
4. Partnering with Planning Department to offer residential energy audits and potential energy efficiency grants for low income property owners.

GOALS FOR FY 2023-24:

1. Formalize a Residential Low Income Energy Efficiency Assistance Program.
2. Complete a full Capital Improvement Plan to include Long Range Plan results, distribution line replacements, and other future capital needs for system improvements.
3. Update our Cost of Services Study completed in 2015 to best reflect recent and projected wholesale cost changes and energy use by customer classification.
4. Implement new residential load management program associated with Smartgrid system.
5. Improve substation operations by filling vacant positions and training current and new employees.

FUND: Operations - Electric 6300
 ORG: Electric Operations 7202
 PROGRAM: Electric 720

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
61210	Salaries - Regular	1,061,458	958,579	1,503,692	992,046	1,485,223	-1.23%	1,514,200
61220	Salaries - Overtime	62,893	48,248	54,400	45,402	58,500	7.54%	59,963
61230	Salaries - Vacation Payout/Other	17,133	24,423	9,300	1,910	20,000	115.05%	20,500
61240	Salaries - Standby	44,729	41,096	41,900	34,046	44,500	6.21%	45,613
61251	Salaries - Merit/Bonus	-	6,750	2,000	2,000	1,000	-50.00%	1,000
61260	Salaries-Temp/Part-time	53,408	-	-	-	0	~	0
61270	Salaries - Longevity	20,803	20,286	16,130	16,458	17,034	5.61%	17,460
Total Personal Services		1,260,424	1,099,382	1,627,422	1,091,862	1,626,257	-0.07%	1,658,735
61810	Social Security Contribution	94,893	82,882	124,500	82,841	124,500	0.00%	126,900
61820	Retirement Contribution	123,708	126,134	198,100	130,628	198,000	-0.05%	214,200
61825	Supplemental RET. (401K)	17,536	15,698	24,200	16,106	24,400	0.83%	24,700
61830	Group Insurance Contribution	130,932	121,257	186,912	154,113	182,160	-2.54%	194,040
61832	Group Term Insurance	4,452	3,729	7,600	3,219	7,500	-1.32%	7,700
61853	Workers Compensation Premiums	9,000	9,000	11,234	12,989	11,234	0.00%	12,400
61870	Allowances	600	400	500	500	1,000	100.00%	1,000
61871	Wellness Benefit	5,415	5,940	10,560	2,690	10,560	0.00%	10,560
61873	Allowance-Cell Phone Reimbursement	1,664	1,815	3,100	2,495	3,100	0.00%	3,100
Total Fringe Benefits		388,199	366,855	566,706	405,580	562,454	-0.75%	594,600
71990	Professional Services -Other	68,325	86,942	241,000	239,577	277,000	14.94%	277,000
72200	Small Tools & Hand Supplies	15,402	13,274	15,000	24,320	15,000	0.00%	15,000
72220	Storm Sewer and Supplies	-	-	-	-	0		0
72300	Safety & Uniform Supplies	8,845	8,042	18,400	17,757	29,000	57.61%	29,000
72310	Education/Program Supplies	798	4,292	5,000	4,950	5,000	0.00%	5,000
72400	Maintenance and Repair Supplies	720	-	-	-	0	~	0
72450	Substation Supplies	32,192	18,660	33,500	26,000	103,500	208.96%	103,500
72460	Distribution Supplies	454,152	410,177	670,000	618,355	945,000	41.04%	945,000
72462	Load Management Supplies	-	-	1,000	1,000	1,000	0.00%	1,000
72464	Meter Supplies	6,255	6,454	40,000	39,105	80,000	100.00%	80,000
72465	Distribution Contracts	-	2,768	5,000	-	5,000	0.00%	5,000
72470	Transmission Supplies	-	-	5,000	3,000	5,000	0.00%	5,000
72480	Street Lighting Supplies	92,386	50,294	88,200	137,246	108,000	22.45%	108,000

FUND: Operations - Electric 6300
 ORG: Electric Operations 7202
 PROGRAM: Electric 720

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
72990	Miscellaneous Supplies	8	383	1,000	999	1,000	0.00%	1,000
72999	Inventory Adjustments	(7,454)	(75,623)	-	-	0	~	0
73110	Meeting & Travel	250	15,708	16,500	14,562	17,000	3.03%	17,000
73290	Other Communications	3,043	2,521	14,000	9,950	3,000	-78.57%	3,000
73300	Electric Expenses/City	23,921	23,737	21,000	29,918	30,000	42.86%	30,000
73320	Fuel Oil Expense	7,101	8,616	74,400	12,220	20,500	-72.45%	20,500
73340	Water & Sewer Expense	180	180	200	195	200	0.00%	200
73370	Stormwater Expenses	1,188	1,188	1,200	1,188	1,200	0.00%	1,200
73520	Equipment Repair/Maintenance	5,824	-	8,000	5,000	8,000	0.00%	8,000
73590	Other Repair & Maintenance	-	599	-	-	0	~	0
73591	Transformer Repair/Maintenance	31,064	1,645	65,600	24,694	65,600	0.00%	65,600
73595	Generator Maintenance	18,320	3,366	43,500	27,172	43,500	0.00%	43,500
73950	Training & Employee Development	4,384	20,538	18,800	10,098	22,500	19.68%	22,500
74140	Rent of Uniforms	12,792	12,065	14,500	11,029	13,700	-5.52%	13,700
74400	Service & Maintenance Repair	272,979	295,119	404,703	363,265	534,700	32.12%	534,700
74500	Insurance	23,988	24,000	25,680	25,680	25,680	0.00%	25,680
74520	Vehicle Insurance	12,585	14,960	16,007	16,007	16,007	0.00%	16,007
74810	Fleet Maintenance Charges	62,009	59,029	55,700	45,227	55,700	0.00%	55,700
74820	Fleet Fuel Charges	36,147	47,257	59,300	49,717	61,700	4.05%	61,700
74920	Claims & Adjustments	-	-	3,000	3,000	3,000	0.00%	3,000
Total Operating Expenses		1,187,404	1,056,191	1,965,190	1,761,232	2,496,487	27.04%	2,496,487
75200	Capital Outlay - Data Processing	1,280	-	-	-	0	~	0
75400	Capital Outlay - Vehicles	139,928	35,571	512,024	512,023	488,012	-4.69%	488,012
75500	Capital Outlay - Other Equipment	-	64,799	-	-	18,200	~	18,200
75960	Capital Outlay - Distribution System	27,477	-	271,000	271,000	0	-100.00%	0
Total Capital Outlay		168,685	100,370	783,024	783,023	506,212	-35.35%	506,212
Total Budget		3,004,714	2,622,798	4,942,342	4,041,698	5,191,410	5.04%	5,256,034

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 6300

ORG: 7202

			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - Regular	Salaries for 22 full-time employees, plus HTH	1,485,223	1,514,200
61220	Salaries - Overtime	48 hours x 26.14 payrolls x \$31.00/hr x 1.5	58,500	59,963
61230	Salaries - Vacation Payout/Other	Employee's retirement D. Stocks/T. Rhodes	20,000	20,500
61240	Salaries - Standby	Hourly rate of \$31 x 16 hrs x 3 people x 26.14 payrolls; hourly rate of \$31 x 4 hrs x 3 people x 14 holidays	44,500	45,613
61251	Salaries - Merit/Bonus	Promotional bonus per Lineman Career Dev Policy @ \$1,000 x 1 employees: J. Smith	1,000	1,000
61260	Salaries-Temp/Part-time			0
61270	Salaries - Longevity	Compensation in recognition of tenure (see Salary Sheet).	17,034	17,460
Total Personal Services			1,626,257	1,658,735
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	124,500	126,900
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	198,000	214,200
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	24,400	24,700
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	182,160	194,040
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	7,500	7,700
61853	Workers Compensation Premiums	Sum of Salaries-Regular and Salaries Temp/Part-time per \$100 of Salary times WC rate	11,234	12,400
61870	Allowances	\$1000 cashier's check for retiree's	1,000	1,000
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate	10,560	10,560
61873	Allowance-Cell Phone Reimbursement	Reimbursement for personal cell phones used for city business per Cell Phone Policy = 8 phones @ \$32/mo x 12 mo for ES Mgr(vacant), Stocks 252-939-4665, Rhodes 252-521-0396, ESCT (vacant), S&C Supv (vacant), Browning 910-787-5174, Skinner 252-560-4012, Heath 919-915-2168	3,100	3,100
Total Fringe Benefits			562,454	594,600
71990	Professional Services -Other	See Justification Schedule	277,000	277,000
72200	Small Tools & Hand Supplies	See Justification Schedule	15,000	15,000
72300	Safety & Uniform Supplies	See Justification Schedule	29,000	29,000
72310	Education/Program Supplies	See Justification Schedule	5,000	5,000
72450	Substation Supplies	See Justification Schedule	103,500	103,500
72460	Distribution Supplies	See Justification Schedule	945,000	945,000
72462	Load Management Supplies	Switches, wire, wire nuts, radio equipment, etc.	1,000	1,000
72464	Meter Supplies	See Justification Schedule	80,000	80,000
72465	Distribution Contracts	Housing Authority work	5,000	5,000

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 6300

ORG: 7202

			DEPT REQ	MANAGER SUBMITTED
72470	Transmission Supplies	O & M of transmission loop	5,000	5,000
72480	Street Lighting Supplies	See Justification Schedule	108,000	108,000
72990	Miscellaneous Supplies	System marking for underground system	1,000	1,000
73110	Meeting & Travel	See Justification Schedule	17,000	17,000
73290	Other Communications	Leased line for SCADA generator lines	3,000	3,000
73300	Electric Expenses/City	City of Kinston Departmental Electric expense (\$0.07 per kwh)	30,000	30,000
73320	Fuel Oil Expense	55 gallons x 80 gallons/hr x \$4.65 = \$20,460	20,500	20,500
73340	Water & Sewer Expense	Hull Road substation water meter	200	200
73370	Stormwater Expenses	City of Kinston Departmental Stormwater monthly fees (12 months @ \$99)	1,200	1,200
73520	Equipment Repair/Maintenance	See Justification Schedule	8,000	8,000
73591	Transformer Repair/Maintenance	See Justification Schedule	65,600	65,600
73595	Generator Maintenance	See Justification Schedule	43,500	43,500
73950	Training & Employee Development	See Justification Schedule	22,500	22,500
74140	Rent of Uniforms	Uniforms for Electric & Substation (20 employees @ \$12.94 wk x 52wks + Energy Surcharge \$3.00 x 52wks)	13,700	13,700
74400	Service & Maintenance Repair	See Justification Schedule	534,700	534,700
74500	Insurance	Based upon previous budget - TO BE PROVIDED BY HR	25,680	25,680
74520	Vehicle Insurance	Based upon previous budget - TO BE PROVIDED BY HR	16,007	16,007
74810	Fleet Maintenance Charges	Maintenance and repair of equipment and apparatus	55,700	55,700
74820	Fleet Fuel Charges	2640 gallons of gasoline @ \$2.48 20400 gallons of diesel @ \$2.70	61,700	61,700
74920	Claims & Adjustments	Based upon previous budget - TO BE PROVIDED BY HR	3,000	3,000
Total Operating Expenses			2,496,487	2,496,487
	Capital Outlay - Vehicles	Replace vehicle # 200 with 2026 AT41M small 41' Bucket Truck \$214,006 & replace vehicle #209 with 2026 AA55E 55' bucket truck \$274,006	488,012	488,012
75500	Capital Outlay - Other Equipment	Replacement trailer for # 2228 with 2024 Reel Trailer 8500 includes 10% increase for 2024 models & estimated freight	18,200	18,200
75960	Capital Outlay - Distribution System		0	
Total Capital Outlay			506,212	506,212
Total Budget			5,191,410	5,256,034

JUSTIFICATION SUPPORTING SCHEDULES

FISCAL YEAR 2023-24

FUND: 6300

ORG: 7202

ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED
71990	Professional Services -Other		
	Cost of Services Study - Booth & Associates	\$ 40,000	\$ 40,000
	Field Evaluation Data Collection - Booth & Associates	130,000	130,000
	Scada/Substation/Breaker Testing - SPEARCA Co.	20,000	20,000
	3-Phase Meter Testing - Reliable Meter Service	22,000	22,000
	Capital Projects Professional Services - C. Earl Botkin LLC	15,000	15,000
	Capital Planning - Booth & Associates	50,000	50,000
Total 71990	Professional Services -Other	\$ 277,000	\$ 277,000

72200	Small Tools & Hand Supplies		
	Replacement of press tools, bolt cutters, chain saws, & hand tools	\$ 10,000	\$ 10,000
	Climbing tools (5 sets @ \$1,000)	5,000	5,000
Total 72200	Small Tools & Hand Supplies	\$ 15,000	\$ 15,000

72300	Safety & Uniform Supplies		
	Replace rubber gloves (10 pair @ \$100)	\$ 1,000	\$ 1,000
	Safety footwear (21 employees @ \$250)	5,250	5,250
	Testing rubber gloves, blankets & hoses, as needed	7,750	7,750
	Replace rubber sleeves (10 pair @ \$300)	3,000	3,000
	Replacement of rain gear (20 employees @ \$600)	12,000	12,000
Total 72300	Safety & Uniform Supplies	\$ 29,000	\$ 29,000

72310	Education/Program Supplies		
	Public education	\$ 4,000	\$ 4,000
	Quarterly bill inserts	750	750
	Energy Fair materials	250	250
Total 72310	Education/Program Supplies	\$ 5,000	\$ 5,000

72450	Substation Supplies		
	Paint for breakers, insecticide & herbicide	\$ 1,500	\$ 1,500
	Miscellaneous supplies, as needed	\$ 6,000	\$ 6,000
	Replacement batteries	13,500	13,500
	Replacement battery chargers	9,500	9,500
	Repair / Replacement of transformer fan	4,000	4,000
	Heaters & thermostats for breakers	1,000	1,000
	Trip coils	2,000	2,000
	Purchase spare breakers (2 @ \$32,000)	64,000	64,000
	Replacement of recloser batteries & circuit boards	2,000	2,000
Total 72450	Substation Supplies	\$ 103,500	\$ 103,500

72460	Distribution Supplies		
	Install / Replace transformers (150 @ \$3,000)	\$ 450,000	\$ 450,000
	Purchase 2500KVA (2 @ \$80,000)	160,000	160,000
	Install / Replace poles (200 @ \$200)	40,000	40,000
	Install URD Commercial service (50 @ \$280)	14,000	14,000
	Install / Replace URD Residential service (75 @ \$200)	15,000	15,000
	Install conduit for all URD wire	9,000	9,000
	Install / Replace Overhead service (200 @ \$40)	8,000	8,000
	Install / Replace Overhead wire (15,840 feet @ 1.00)	16,000	16,000
	Miscellaneous parts, as needed	5,000	5,000
	Miscellaneous system repairs, as required	28,000	28,000
	Wholesale Rate Reduction plan increase annual system improvements	200,000	200,000
Total 72460	Distribution Supplies	\$ 945,000	\$ 945,000

72464	Meter Supplies		
	Restocking of meter seals	\$ 11,500	\$ 11,500
	Restocking of meter rings	500	500
	Miscellaneous supplies, as needed	13,000	13,000
	Meters, Econets, CT's, PT's, switches, antenna's and RP's etc.	55,000	55,000
Total 72464	Meter Supplies	\$ 80,000	\$ 80,000

72480	Street Lighting Supplies		
	Replace 175 WATT area lights to LED (200 @ \$158)	\$ 31,600	\$ 31,600
	Replace 400 WATT flood lights (60 @ \$553)	33,200	33,200
	Replace 400 WATT street light (30 @ \$341.50)	10,250	10,250
	150 WATT LED street lights (30 @ \$130)	4,000	4,000
	Maintenance of street lights at Caswell Center (existing rental lights on City system)	9,450	9,450
	Retrofit lights to LED bulbs at Caswell Center (300 @ \$65)	19,500	19,500
Total 72480	Street Lighting Supplies	\$ 108,000	\$ 108,000

73110	Meeting & Travel		
	Travel and meal costs for meetings, training and career development schools	\$ 9,110	\$ 9,110
	NCAMES Rodeo team & staff (5 employees @ \$165 x 2 days) = \$1,650 + Meals (5 employees @ \$64 x 2 days) = \$640	2,290	2,290
	Electricities Annual Meeting - Lodging & Meals (City Manager, Mayor, 5 - Council Members, Public Services Director, & Electric Systems Manager)	5,600	5,600
Total 73110	Meeting & Travel	\$ 17,000	\$ 17,000

73520	Equipment Repair/Maintenance		
	RTU & MDS radio repairs	\$ 4,000	\$ 4,000
	Relay repairs	3,000	3,000
	SCADA maintenance	1,000	1,000
Total 73520	Equipment Repair/Maintenance	\$ 8,000	\$ 8,000

73591	Transformer Repair/Maintenance		
	Oil sampling	\$ 800	\$ 800
	Oil testing	800	800
	Spill clean up	2,000	2,000
	Testing of substation transformers	2,000	2,000
	Substation transformers oil sampling test results at Rouse Road & Hull Road (ATI Data Review attached & PSS quotation)	60,000	60,000
Total 73591	Transformer Repair/Maintenance	\$ 65,600	\$ 65,600

73595	Generator Maintenance		
	O & M for 3 generators	\$ 13,800	\$ 13,800
	Replacement of generator batteries	3,000	3,000
	Replacement of older parts due to age	22,500	22,500
	Miscellaneous repairs	4,200	4,200
Total 73595	Generator Maintenance	\$ 43,500	\$ 43,500

73950	Training & Employee Development		
	Electricities school program / registration fees (10 employees @ \$800)	\$ 8,000	\$ 8,000
	Supervisory training	1,000	1,000
	Safety training	3,000	3,000
	Survalent SCADA User/Group training	2,500	2,500
	Electricities Annual Meeting registration fees(City Manager, Mayor, 5 - Council Members, Public Services Director, & Electric Systems Manager)	8,000	8,000
Total 73950	Training & Employee Development	\$ 22,500	\$ 22,500

74400	Service & Maintenance Repair		
	Tree trimming	\$ 230,000	\$ 230,000
	Dump fees	\$ 5,800	\$ 5,800
	Contract labor for coordinated repairs with City crews	160,000	160,000
	Vegetation control - Substations	3,000	3,000
	Infra-red testing	4,500	4,500
	NC One Call	800	800
	Survalent contract (\$21,543)	21,600	21,600
	NEXGRID service agreement	34,000	34,000
	NEXGRID hosting fee	15,000	15,000
	USIC cable location service	60,000	60,000
Total 74400	Service & Maintenance Repair	\$ 534,700	\$ 534,700

CAPITAL OUTLAY REQUESTS - UNIT PRICE OVER \$5000													FISCAL YEAR 2023-24		
FUND: 6300															
ORG: 7202															
75400 CAPITAL OUTLAY - MOTOR VEHICLES			Estim	Purchase	Maintenance Cost			Replacement Vehicle Year/Make Model	Dealer Replacement Cost	GVW 26,000 LBS OR GREATER (YES/NO)	ROAD TAX	TAGS (\$6.00)	APPLICABLE UPFIT COST OTHER VENDOR	TOTAL REPLACEMENT COST	Manager Submitted
Vehicle #	Retiring Vehicle Year/ Make Model	Mileage	Auction Proc	Cost	FY 20-21	FY 21-22	FY 22-23								
200	2010 International Maxxforce	45,048	30,000.00	177,675.00	8,191.54	3,829.77	2,524.50	2026 AT41M (small 41' Bucket Truck)	212,000.00	yes	2,000.00	6.00	0.00	214,006.00	214,006.00
209	2009 International Maxxforce	62,792	30,000.00	167,239.00	5,565	2,029	4,789	2026 AA55E (55' Bucket Truck)	272,000.00	yes	2,000.00	6.00	0.00	274,006.00	274,006.00
Total			60,000.00	344,914.00	13,756.64	5,858.44	7,313.38							488,012.00	488,012.00

75500 CAPITAL OUTLAY - OTHER EQUIPMENT			Estim	Purchase	Maintenance Cost			Replacement Equipment	Replacement Cost	Manager Submitted	
Equipment #	Retiring Equipment Year/ Make Model	Hours	Auction Proc	Cost	FY 20-21	FY 21-22	FY 22-23				
2228	1957 Rope Trailer		1,000.00	unknown	0.00	0.00	0.00	2024 Reel/Wire Trailer		18,200.00	18,200.00
Total			1,000.00	0.00	0.00	0.00	0.00			18,200.00	18,200.00

FUND: Operations - Electric 6300
 ORG: Purchased Power 7207
 PROGR/ Electric 720

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
72610	7% Electric Sales Tax	2,206,345	2,158,486	3,141,680	2,258,280	3,020,356	-3.86%	3,020,356
72700	Purchased Power Cost	29,018,529	30,643,354	30,770,576	31,396,997	31,677,292	2.95%	31,677,292
73300	Electric Expenses/City	176	494	-	0	0	~	0
73400	Reclass in Lieu-of taxes Electric	382,739	422,330	446,138	446,138	446,138	0.00%	446,138
76300	Development of City	5,966	8,817	76,093	51,040	100,000	31.42%	100,000
	Total Operating Expenses	31,613,755	33,233,480	34,434,487	34,152,455	35,243,786	2.35%	35,243,786

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 6300

ORG: 7207

			DEPT REQ	MANAGER SUBMITTED
72610	7% Electric Sales Tax	7% of electric sales based on Booth & Assoc April 19, 2023 forecast	3,020,356	3,020,356
72700	Purchased Power Cost	Based on Booth & Assoc April 19, 2023 forecast	31,677,292	31,677,292
73400	Reclass in Lieu-of taxes Electric	PILOT calculations - based on FY23 adopted budget	446,138	446,138
76300	Development of City	Misc city economic promotions (\$50,000): Residential Energy Efficiency Assistance Program (under development - \$50,000).	100,000	100,000
Total Operating Expenses			35,243,786	35,243,786

FUND: Operations - Electric 6300
 ORG: Transfers 8000
 PROGRAM: Transfers 850

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
88510	Transfers to the General Fund	2,000,000	2,300,000	2,300,000	2,300,000	2,300,000	0.00%	2,300,000
88515	Transfers to Capital Projects	2,341,800	-	-	-	0	~	0
88540	Transfers to Electric Rate Stabilization Fund	2,401,953	1,115,784	2,400,780	2,400,780	1,962,289	-18.26%	1,783,356
88545	Transfers to Capital Reserve	2,065,000	2,065,000	2,860,861	2,860,861	2,065,000	-27.82%	2,065,000
88700	Shared Services Cost-General Fund (1100)	615,687	621,310	649,807	649,807	649,807	0.00%	728,527
88701	Shared Services Cost-Public Services Fund (6900)	749,471	749,435	741,014	741,014	741,014	0.00%	778,551
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	38,324	34,550	46,969	46,969	46,969	0.00%	40,564
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	53,384	52,560	49,496	49,496	49,496	0.00%	60,232
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	48,293	48,355	49,061	49,061	49,061	0.00%	42,781
88706	Shared Services Cost-Health Insurance Fund (7120)	8,228	8,239	-	-	0	~	0
Total Budget		10,322,140	6,995,233	9,097,988	9,097,988	7,863,636	-13.57%	7,799,011

FUND: Operations - Electric 6300
 ORG: Revenues 9999
 PROGRAM: Non Departmental 999

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
53432	Local/Private Grants	2,500	5,000	-	5,000	5,000	~	5,000
53700	Electric Sales	44,254,142	45,253,223	44,881,156	44,746,013	44,746,013	-0.30%	44,746,013
53703	Service Charge - Late Penalties	-	(23)	-	110,000	185,000	~	185,000
53704	Service Charge - Reconnect Fees	24,838	29,925	20,000	16,000	20,000	0.00%	20,000
53705	New Service Connect Fees	36,338	34,934	32,400	35,000	33,000	1.85%	33,000
53706	Sales Tax Collected	2,207,380	2,193,020	3,141,680	2,237,300	3,020,356	-3.86%	3,020,356
53714	Load Management Credits	(116,100)	(116,224)	(116,098)	(116,071)	(116,071)	-0.02%	(116,071)
53716	Temporary Electric Service	300	180	200	300	200	0.00%	200
53718	Cable TV - Pole Use	-	1,326	33,000	33,000	33,000	0.00%	33,000
53729	Miscellaneous Charges- Utility Bill Reprint	180	232	200	271	200	0.00%	200
53831	Investment Earnings	15,794	24,874	11,000	53,900	50,000	354.55%	50,000
53836	Sales of Surplus Property	9,053	9,783	10,000	9,990	15,000	50.00%	15,000
53837	Return Check Fees	1,520	2,220	2,000	2,600	2,000	0.00%	2,000
53840	Miscellaneous	12,807	48,275	20,000	43,000	25,000	25.00%	25,000
53843	Federal Subsidy Build America Bonds	-	-	-	-	0	~	0
53853	Sale of Property - Real Estate	-	-	-	-	0	~	0
53856	Loan Repayments (Electric)	-	-	-	-	45,000		45,000

ORG: Revenues
PROGRAM: Non Departmental

9999
999

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
53910	Proceeds from Borrowing	-	-	-	-	0	~	0
53921	Loan Payment from Water Fund	-	-	-	328,319	328,319	~	328,319
53975	Transfers from Capital Project Fund	-	-	-	-	0	~	0
53978	Transfers from Electric Capital Reserves	-	-	-	-	0	~	0
53991	Appropriated Fund Balance	-	-	652,820	-	0	-100.00%	0
53995	Transfer from Kinston Community Center Fund	-	-	10,000	10,000	10,000	0.00%	10,000
	Total Budget	46,448,751	47,486,746	48,698,358	47,514,622	48,402,017	-0.61%	48,402,017

JUSTIFICATION SHEET			FISCAL YEAR 2023-24	
FUND: 6300				
ORG: 8000				
			DEPT REQ	MANAGER SUBMITTED
88510	Transfers to the General Fund	Based on previous adopted budgets.	2,300,000	2,300,000
88515	Transfers to Capital Projects			
88540	Transfers to Electric Rate Stabilization Fund	Electric Rate Stabilization Fund	1,962,289	1,783,356
88545	Transfers to Capital Reserve	Per Council Directive (includes 10/07 Council 1% disc earmarked for capital); 2.9% discount equivalent of \$1.5M per Council Directive June 19, 2017. \$2,065,000 (\$565,000 + \$1,500,000).	2,065,000	2,065,000
88700	Shared Services Cost-General Fund (1100)	PROVIDED BY FINANCE	649,807	728,527
88701	Shared Services Cost-Public Services Fund (6900)	PROVIDED BY FINANCE	741,014	778,551
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	PROVIDED BY FINANCE	46,969	40,564
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	PROVIDED BY FINANCE	49,496	60,232
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	PROVIDED BY FINANCE	49,061	42,781
88706	Shared Services Cost-Health Insurance Fund (7120)	PROVIDED BY FINANCE	-	
Total Budget			7,863,636	7,799,011

JUSTIFICATION SHEET			FISCAL YEAR 2023-24	
FUND: 6300				
ORG: 9999				
			DEPT REQ	MANAGER SUBMITTED
53432	Local/Private Grants	System Betterment Grant	5,000	5,000
53700	Electric Sales	Based on Booth forecast dated April 19, 2023	44,746,013	44,746,013
53703	Service Charge - Late Penalties	Estimated based on previous year - first full year since COVID rules	185,000	185,000
53704	Service Charge - Reconnect Fees	Estimated based on previous years	20,000	20,000
53705	New Service Connect Fees	Estimated based on previous years	33,000	33,000
53706	Sales Tax Collected	Based on 7% of budgeted sales from Booth & Assoc April 29, 2022 forecast	3,020,356	3,020,356
53714	Load Management Credits	Based on Booth forecast dated April 29, 2022.	(116,071)	(116,071)
53716	Temporary Electric Service	Estimated based on previous years	200	200
53718	Cable TV - Pole Use	Estimated based on previous years	33,000	33,000
53729	Miscellaneous Charges- Utility Bill Reprint	Estimated based on previous years	200	200
53831	Investment Earnings	Estimated based on previous years	50,000	50,000
53836	Sales of Surplus Property	Estimated scrap metal sales and vehicle replacements expected.	15,000	15,000
53837	Return Check Fees	Estimated based on previous years	2,000	2,000
53840	Miscellaneous	Estimated reimbursement from CenturyLink for pole changeouts, insurance reimbursements.	25,000	25,000

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 6300

ORG: 9999

			DEPT REQ	MANAGER SUBMITTED
53866	Loan Repayments (Electric)	Repayment of \$180,000 loan for Bill Fay Park improvements - Payment 1 of 4	45,000	45,000
53921	Loan Repayment from Water Fund	Payment for water related smartgrid project costs (E9128) - Payment 2 of 10.	328,319	328,319
53995	Transfer from Kinston Community Center Fund	Repayment of \$150,000 loan for slide rehab - Pymt 2 of 15	10,000	10,000
			48,402,017	48,402,017

Fund: Operations - Electric 6300
 ORG: Debt Service 9100
 Program: Debt Service 910

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
73911	Loan Closing Costs	1,113	1,060	1,060	-	0	-100.00%	0
77100	Bond Principal	672,040	214,120	217,830	217,830	102,290	-53.04%	102,290
77200	Bond Interest	18,170	8,412	4,651	4,651	895	-80.76%	895
Total Budget		691,323	223,592	223,541	222,481	103,185	-53.85%	103,185

JUSTIFICATION SHEET**FISCAL YEAR 2023-24****Fund: 6300**
ORG: 9100

			DEPT REQ	MANAGER SUBMITTED
77100	Bond Principal	PROVIDED BY FINANCE	102,290	102,290
77200	Bond Interest	PROVIDED BY FINANCE	895	895
Total Budget			103,185	103,185

FUND: Electric Capital Reserve Fund 6320
 ORG: Non Departmental 9999
 PROGRAM: Non Departmental 999

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
53831	Investment Earnings	4,317	8,814	-	20,380	21,500	~	21,500
53985	Transfer from Electric Fund	2,065,000	2,065,000	2,860,861	2,860,861	2,065,000	-27.82%	2,065,000
53991	Appropriated Fund Balance	-	-	-	90,500	0	~	0
TOTAL ELECTRIC CAPITAL RESERVE FUND		2,069,317	2,073,814	2,860,861	2,971,741	2,086,500	-27.07%	2,086,500

FUND: Electric Capital Reserve Fund 6320
 ORG: Transfers 8000
 PROGRAM: Transfers 850

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 23-24 Dept Request	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
88515	Transfers to Capital Projects	-	13,789	-	90,500	0	0.00%	0
88594	Transfers to Fund Balance	-	-	2,860,861	2,881,241	2,086,500	~	2,086,500
TOTAL ELECTRIC CAPITAL RESERVE FUND		0	13,789	2,860,861	2,971,741	2,086,500	-5615.79%	2,086,500

REVENUE JUSTIFICATION SHEET			FISCAL YEAR 2023-24	
FUND: 6320				
ORG: 9999				
			DEPT REQ	MANAGER SUBMITTED
53831	Investment Earnings		21,500	21,500
53985	Transfer from Electric Fund		2,065,000	2,065,000
Total Budget			2,086,500	2,086,500

JUSTIFICATION SHEET			FISCAL YEAR 2023-24	
FUND: 6320				
ORG: 8000				
			DEPT REQ	MANAGER SUBMITTED
88594	Transfers to Fund Balance		2,086,500	2,086,500
Total Budget			2,086,500	2,086,500

FUND: Electric Rate Stabilization Reserve 6335
 ORG: Non Departmental 9999
 PROGRAM: Non Departmental 999

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
53831	Investment Earnings	6,174	11,098	-	22,522	24,000	116.26%	24,000
53985	Transfer from Electric Fund	2,401,953	1,115,784	2,400,780	2,400,780	1,962,289	75.87%	1,783,356
TOTAL ELECTRIC CAPITAL RESERVE FUND		2,408,127	1,126,882	2,400,780	2,423,302	1,986,289	76.26%	1,807,356

FUND: Electric Rate Stabilization Reserve 6335
 ORG: Transfers 8000
 PROGRAM: Transfers 850

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 23-24 Dept Request	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
88594	Transfers to Fund Balance	-	-	2,400,780	2,423,302	1,986,289	-17.26%	1,807,356
TOTAL ELECTRIC CAPITAL RESERVE FUND		0	0	2,400,780	2,423,302	1,986,289	-17.26%	1,807,356

REVENUE JUSTIFICATION SHEET			FISCAL YEAR 2023-24	
FUND: 6335				
ORG: 9999				
			DEPT REQ	MANAGER SUBMITTED
53831	Investment Earnings	Based on historical earnings.	24,000	24,000
53985	Transfer from Electric Fund	As budgeted in 6300-8000	1,962,289	1,783,356
Total Budget			1,986,289	1,807,356

JUSTIFICATION SHEET			FISCAL YEAR 2023-24	
FUND: 6335				
ORG: 8000				
			DEPT REQ	MANAGER SUBMITTED
88594	Transfers to Fund Balance		1,986,289	1,807,356
Total Budget			1,986,289	1,807,356

MISSION: : To deliver professional, responsive, efficient, and effective public services to all citizens and the community through responsible utilization and conservation of public funds and resources in order to promote, enhance, and protect the prosperity and quality of life in Kinston and its service area.

DESCRIPTION OF SERVICES: The Environmental Services section provides professional, reliable and efficient collection, transportation and disposal of residential and commercial garbage, vegetative and non-vegetative trash, including yard debris and leaves, white goods, residential recyclable materials. We also provide vector control during mosquito season.

HIGHLIGHTS FROM FY 2022-23:

1. Participated in community events such as Touch-A-Truck, Career on Wheels and Annual Spring Clean-up and provided staff and receptacles to assist in cleanup for the annual BBQ Festival.
2. Collected over a thousand pounds of commingled debris at Annual Spring Clean-up and during the event we educated the public on the importance of categorizing/separating trash debris and recycling to minimize waste.
3. Operated the sidewalk sweeper and emptied additional receptacles in Municipal Service District.
4. Overall decrease in illegal dumping during FY 22-23.

GOALS FOR FY 2023-24:

1. Environmental Services will work in partnership with other departments/divisions, external entities and the public to deliver effective and innovative services to the community we serve.
2. Continue our city-wide clean-up efforts through our bi- annual events.
3. Utilize social media to educate customers on the importance of categorizing trash debris and recycling to minimize waste, in order to assist with reducing tipping fees.
4. Review recycling options to reduce unit costs and increase participation/reduce landfill fees.

FUND: Environmental Services Fund 6400
 ORG: Bulk Leaf Collection 4249
 PROGRAM: Environmental Services 400

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
74500	Insurance	575	700	749	749	749	0%	749
74520	Vehicle Insurance	656	800	856	856	856	0%	856
74810	Fleet Maintenance Charges	1,145	6,072	10,000	6,977	10,000	0%	10,000
74820	Fleet Fuel Charges	1,175	2,992	6,500	5,743	6,800	5%	6,800
	Total Operating Expenses	3,551	10,563	18,105	14,324	18,405	2%	18,405

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 6400

ORG: 4249

			DEPT REQ	MANAGER SUBMITTED
74500	Insurance	BASED ON PREVIOUS BUDGET/TO BE PROVIDED BY HR	749	749
74520	Vehicle Insurance	BASED ON PREVIOUS BUDGET/TO BE PROVIDED BY HR	856	856
74810	Fleet Maintenance Charges	Preventive maintenance and repairs to vehicles and equipment	10,000	10,000
74820	Fleet Fuel Charges	Diesel fuel required for vehicles and equipment operations. 2,500 gallons@ \$2.70 per gallon = \$6,750.	6,800	6,800
Total Operating Expenses			18,405	18,405
Total Budget			18,405	18,405

FUND: Environmental Services Fund 6400
 ORG: Vector Control 4254
 PROGRAM: Environmental Services Fund 400

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
61210	Salaries - Regular	18,819	19,490	22,687	21,101	22,755	0.30%	23,320
61220	Salaries - Overtime	-	12	-	430	0	~	0
61230	Salaries - Vacation Payout/Other	-	-	-	633	0	~	0
61270	Salaries - Longevity	650	743	845	845	845	0.04%	866
Total Personal Services		19,469	20,343	23,532	23,009	23,600	0.29%	24,187
61810	Social Security Contribution	1,072	1,176	1,900	1,627	1,900	0.00%	1,900
61820	Retirement Contribution	1,996	2,327	2,900	2,754	2,900	0.00%	3,200
61825	Supplemental RET. (401K)	282	294	400	332	400	0.00%	400
61830	Group Insurance Contribution	3,790	3,498	4,248	3,947	4,140	-2.54%	4,410
61832	Group Term Insurance	71	67	200	67	200	0.00%	200
61853	Workers Compensation Premiums	300	300	856	990	856	0.00%	200
61871	Wellness Benefit	-	-	-	240	0	~	0
Total Fringe Benefits		7,511	7,663	10,504	9,956	10,396	-1.03%	10,310
72200	Small Tools & Hand Supplies	84	-	100	50	100	0.00%	100
72300	Safety & Uniform Supplies	-	48	200	119	200	0.00%	200
72340	Vector Control Supplies	-	6,926	7,400	7,400	7,700	4.05%	7,700
72990	Miscellaneous	394	387	400	200	400	0.00%	400
73110	Meetings & Travel	-	-	500	100	500	0.00%	500
73950	Training & Employee Development	500	-	500	100	500	0.00%	500
74140	Rent of Uniforms	270	260	300	300	450	50.00%	450
74500	Insurance	494	600	642	642	642	0.00%	642
74520	Vehicle Insurance	343	400	428	428	428	0.00%	428
74810	Fleet Maintenance Charges	2,018	1,386	3,500	3,454	3,500	0.00%	3,500
74820	Fleet Fuel Charges	2,535	3,285	3,200	2,632	3,400	6.25%	3,400

FUND: Environmental Services Fund 6400
 ORG: Vector Control 4254
 PROGRAM: Environmental Services Fund 400

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
Total Operating Expenses	6,637	13,292	17,170	15,424	17,820	3.79%	17,820
75500 Capital Outlay - Equipment	-	12,398	-	-	0	~	0
Total Capital Outlay	-	12,398	-	-	0	~	0
Total Budget	33,617	53,697	51,206	48,389	51,816	1.19%	52,317

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 6400

ORG: 4254

			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - Regular	1 full-time employee @ 1/2 salary (other 1/2 paid from 4255). HTH for \$1500.00	22,755	23,320
61270	Salaries - Longevity	Compensation in recognition of tenure (1/2 paid from 4255) see salary sheet	845	866
Total Personal Services			23,600	24,187
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	1,900	1,900
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	2,900	3,200
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	400	400
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	4,140	4,410
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	200	200
61853	Workers Compensation Premiums	Sum of Salaries-Regular and Salaries Temp/PartTime per \$100 of Salary times WC rate	856	200
Total Fringe Benefits			10,396	10,310
72200	Small Tools & Hand Supplies	Small hand tools and supplies for minor repairs to equipment	100	100
72300	Safety & Uniform Supplies	Hard hats, gloves, safety glasses, vests, rain suits, and other personal equipment	200	200
72340	Vector Control Supplies	Chemicals and supplies used in fogging and larvaciding operations, request results from the increasing need to suppress mosquito populations to help prevent the spread of EEE and West Nile and other mosquito borne diseases. (Oil base product).	7,700	7,700
72990	Miscellaneous	See Justification Schedule	400	400
73110	Meetings & Travel	Mid-Atlantic Mosquito Control Conference- updated NPDES permitting information	500	500
73950	Training & Employee Development	Seminars and workshops required for CEU for License(Mosquito Conference)	500	500
74140	Rent of Uniforms	1 employee x \$5.61 week x 52 weeks plus \$3 energy surcharge x 52 weeks	450	450
74500	Insurance	BASED ON PREVIOUS BUDGET/TO BE PROVIDED BY HR	642	642
74520	Vehicle Insurance	BASED ON PREVIOUS BUDGET/TO BE PROVIDED BY HR	428	428
74810	Fleet Maintenance Charges	Preventative maintenance and repairs to vehicles to insure operational readiness, repairs and maintenance up keep to one mosquito aerial sprayer required by state.	3,500	3,500
74820	Fleet Fuel Charges	Gasoline and diesel fuel required for vehicles and equipment operations. 1300 gallons of unleaded@ \$2.48 per gallon.	3,400	3,400
Total Operating Expenses			17,820	17,820
Total Capital Outlay			0	0
Total Budget			51,816	52,317

JUSTIFICATION SUPPORTING SCHEDULES		FISCAL YEAR 2023-24	
FUND:	6400		
ORG:	4254		
ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

72990	Miscellaneous		
	Janitorial supplies for maintaining vehicles and other small items not covered elsewhere	\$ 300	\$ 300
	NPDES permit	100	100
Total 72990	Miscellaneous	\$ 400	\$ 400

FUND: Environmental Services Fund 6400
 ORG: Commercial Solid Waste 4255
 PROGRAM: Environmental Services 400

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
61210	Salaries - Regular	156,698	141,312	178,365	175,093	178,913	0.31%	183,362
61220	Salaries - Overtime	2,318	2,647	4,100	2,476	4,100	0.00%	4,203
61230	Salaries - Vacation Payout/Other	3,250	2,517	-	858	0	~	0
61240	Salaries - Standby	2,777	3,039	4,300	2,770	4,300	0.00%	4,408
61270	Salaries - Longevity	3,956	3,160	2,675	2,676	2,676	0.03%	2,743
Total Personal Services		168,998	152,675	189,440	183,873	189,989	0.29%	194,715
61810	Social Security Contribution	11,726	10,541	14,500	13,560	14,600	0.69%	14,900
61820	Retirement Contribution	17,319	17,549	23,100	21,987	23,200	0.43%	25,200
61825	Supplemental RET. (401K)	2,427	2,205	2,900	2,718	2,900	0.00%	2,900
61830	Group Insurance Contribution	48,256	40,265	46,836	44,011	45,540	-2.77%	44,370
61832	Group Term Insurance	660	564	900	579	1,000	11.11%	1,000
61853	Workers Compensation Premiums	1,900	1,900	3,103	3,588	3,103	0.00%	1,500
61870	Allowances	900	-	-	-	400	~	400
61871	Wellness Benefit	1,865	2,365	2,880	2,005	2,880	0.00%	2,640
Total Fringe Benefits		85,053	75,389	94,219	88,448	93,623	-0.63%	92,910
72300	Safety & Uniform Supplies	487	655	500	500	400	-20.00%	400
72440	Sanitation Supplies	-	376	1,300	600	1,300	0.00%	1,300
72990	Miscellaneous	391	244	300	291	300	0.00%	300
73110	Meeting & Travel	418	36	300	200	200	-33.33%	200
73220	Cellular Telephone Service	350	605	600	538	0	-100.00%	0
73360	Landfill Fees	432,485	422,334	450,000	435,546	450,000	0.00%	450,000
73950	Training & Employee Development	108	-	1,000	615	600	-40.00%	600
74140	Rent of Uniforms	1,529	1,096	1,500	1,388	1,650	10.00%	1,650
74500	Insurance	3,000	3,000	3,210	3,210	3,210	0.00%	3,210

FUND: Environmental Services Fund 6400
 ORG: Commercial Solid Waste 4255
 PROGRAM: Environmental Services 400

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
74520	Vehicle Insurance	8,000	8,000	8,560	8,560	8,560	0.00%	8,560
74810	Fleet Maintenance Charges	52,829	60,676	60,000	63,810	60,000	0.00%	60,000
74820	Fleet Fuel Charges	24,590	42,788	48,000	50,223	53,000	10.42%	53,000
Total Operating Expenses		524,187	539,810	575,270	565,480	579,220	0.69%	579,220
75400	Capital Outlay - Vehicles	-	-	-	-	368,992	~	368,992
Total Capital Outlay		-	-	-	-	368,992	~	368,992
Total Budget		778,239	767,874	858,929	837,801	1,231,824	43.41%	1,235,837

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 6400

ORG: 4255

			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - Regular	5.5 full-time employees (1/2 St. Louis is paid from 4254). HTH \$2,028.84	178,913	183,362
61220	Salaries - Overtime	St. Louis for callbacks est 4 CB/payroll, plus 8 hrs for adverse weather x 3 employees, plus 3 events	4,100	4,203
61240	Salaries - Standby	St. Louis on Sat/Sun @ 3hrs, plus 1 additional callback per week	4,300	4,408
61270	Salaries - Longevity	Compensation in recognition of tenure	2,676	2,743
Total Personal Services			189,989	194,715
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	14,600	14,900
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	23,200	25,200
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	2,900	2,900
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	45,540	44,370
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	1,000	1,000
61853	Workers Compensation Premiums	Sum of Salaries-Regular and Salaries Temp/PartTime per \$100 of Salary times WC rate	3,103	1,500
61870	Allowances	Cell Phone Reimbursement for CS III (St. Louis) 252-268-5313 \$32 x 12mos = \$384	400	400
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate	2,880	2,640
Total Fringe Benefits			93,623	92,910
72300	Safety & Uniform Supplies	Hard hats, safety glasses, vests, rain suits, and other personal protective equipment	400	400
72440	Sanitation Supplies	See Justification Schedule	1,300	1,300
72990	Miscellaneous	Other small items not budgeted elsewhere	300	300
73110	Meeting & Travel	Training sessions, safety meetings	200	200
73360	Landfill Fees	Landfill fees associated with disposal of waste generated from dumpsters and downtown ground collection (9000 tons x \$50/ton) = \$450,000. (no increase anticipated in rate)	450,000	450,000

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 6400

ORG: 4255

			DEPT REQ	MANAGER SUBMITTED
73911	Loan Closing Costs	See Justification Schedule		
73950	Training & Employee Development	See Justification Schedule	600	600
74140	Rent of Uniforms	5 employees x \$5.61 per week x 52 weeks plus \$3.00 fuel surcharge x 52 weeks = 1614.60	1,650	1,650
74500	Insurance	BASED ON PREVIOUS BUDGET/ TO BE PROVIDED BY HR	3,210	3,210
74520	Vehicle Insurance	BASED ON PREVIOUS BUDGET/ TO BE PROVIDED BY HR	8,560	8,560
74810	Fleet Maintenance Charges	Preventative maintenance and repairs to vehicles and equipment to insure operational readiness. Based on cost, history and age of fleet.	60,000	60,000
74820	Fleet Fuel Charges	Diesel fuel 19,000 gallons of diesel x \$2.70/gallon, and unleaded fuel 500 gallons x \$2.48/gallon	53,000	53,000
Total Operating Expenses			579,220	579,220
75400	Capital Outlay - Vehicles	Replace vehicle #404 with 2024 Crane Carrier Heil Dura Pack, Half Pack Front End Loader	368,992	368,992
Total Capital Outlay			368,992	368,992
Total Budget			1,231,824	1,235,837

JUSTIFICATION SUPPORTING SCHEDULES		FISCAL YEAR 2023-24	
FUND:	6400		
ORG:	4255		
ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

72440	Sanitation Supplies		
	For replacement of crew carts, and operational supplies such as Oil Dri, hose cleaners, etc.	\$ 650	\$ 650
	Supplies for maintaining vehicles such as cleaners, spray paint, etc.	650	650
Total 72440	Sanitation Supplies	\$ 1,300	\$ 1,300

73950	Training & Employee Development		
	CDL renewal reimbursement (\$108 x 4 employees)	450	450
	Send employees to job related classes	150	150
Total 73950	Training & Employee Development	\$ 600	\$ 600

CAPITAL OUTLAY REQUESTS - UNIT PRICE OVER \$5000

FISCAL YEAR 2023-24

FUND: 6400
 ORG: 4255

CAPITAL OUTLAY - MOTOR VEHICLES			Estim	Purchase	Maintenance Cost			Replacement Vehicle Year/Make Model	Dealer Replacement Cost	GVW 26,000 LBS OR GREATER (YES/NO)	ROAD TAX	TAGS (\$6.00)	APPLICABLE UPFIT COST OTHER VENDOR	TOTAL REPLACEMENT COST	Manager Submitted	
75400	Vehicle #	Retiring Vehicle Year/ Make Model	Auction Proc	Cost	FY 20-21	FY 21-22	FY 22-23									
	404	2002 Volvo Front Loader	1,002,411	4,000.00	142650	5,153.97			2024 Crane Carrier Heil Dura Pack Half Pack Front End Loader	366,986.00	YES	2,000.00	6.00		368,992.00	368,992.00
											0.00				0.00	
											0.00				0.00	
											0.00				0.00	
Total				4,000.00	142650	5,153.97	0.00	0.00							368,992.00	368,992.00

FUND: Environmental Services Fund 6400
 ORG: Residential Solid Waste 4256
 PROGRAM: Environmental Services 400

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
61210	Salaries - Regular	432,926	422,760	560,426	511,867	566,585	1.10%	580,674
61220	Salaries - Overtime	4,706	1,082	5,000	1,550	5,000	0.00%	5,125
61230	Salaries - Vacation Payout/Other	1,916	3,993	3,840	527	3,840	0.00%	3,936
61240	Salaries - Standby	42	12	840	100	840	0.00%	861
61251	Salaries - Merit/Bonus	-	500	-	-	0	~	0
61270	Salaries - Longevity	7,364	6,192	5,676	5,267	6,465	13.89%	6,626
Total Personal Services		446,953	434,539	575,782	519,311	582,729	1.21%	597,222
61810	Social Security Contribution	32,815	32,067	44,100	39,096	44,600	1.13%	45,700
61820	Retirement Contribution	45,835	49,895	70,100	62,179	71,000	1.28%	77,200
61825	Supplemental RET. (401K)	6,569	6,357	8,600	7,713	8,800	2.33%	8,900
61830	Group Insurance Contribution	132,852	119,566	152,928	132,351	140,760	-7.96%	149,940
61832	Group Term Insurance	1,817	1,715	2,900	1,668	2,900	0.00%	3,000
61853	Workers Compensation Premiums	4,500	4,500	5,885	6,804	5,885	0.00%	4,800
61870	Allowances	500	-	500	-	900	80.00%	900
61871	Wellness Benefit	6,430	6,215	8,160	4,170	8,160	0.00%	8,160
Total Fringe Benefits		231,317	220,315	293,173	253,981	283,005	-3.47%	298,600
72110	Janitorial Supplies	427	410	500	500	500	0.00%	500
72300	Safety & Uniform Supplies	3,723	6,482	4,500	4,492	4,150	-7.78%	4,150
72440	Sanitation Supplies	23,425	34,500	41,200	37,055	41,200	0.00%	41,200
72990	Miscellaneous	311	132	200	192	200	0.00%	200
73110	Meetings & Travel	537	333	1,200	900	1,400	16.67%	1,400
73220	Cellular Telephone Charges	351	603	600	528	0	-100.00%	0
73360	Landfill Fees	531,082	482,065	500,000	506,000	506,000	1.20%	506,000
73950	Training & Employee Development	-	629	1,900	1,871	1,900	0.00%	1,900
74140	Rent of Uniforms	5,419	4,014	4,700	4,233	4,825	2.66%	4,825
74400	Service & Maintenance Contracts	-	-	400	200	400	0.00%	400

FUND: Environmental Services Fund 6400
 ORG: Residential Solid Waste 4256
 PROGRAM: Environmental Services 400

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
74500	Insurance	3,500	3,500	3,745	3,745	3,745	0.00%	3,745
74520	Vehicle Insurance	8,000	8,100	7,597	7,597	7,597	0.00%	7,597
74810	Fleet Maintenance Charges	194,574	180,082	215,000	172,268	215,000	0.00%	215,000
74820	Fleet Fuel Charges	81,348	97,924	104,000	97,328	108,000	3.85%	108,000
74910	Dues & Subscriptions	223	223	400	373	400	0.00%	400
74920	Claims & Adjustments	-	-	1,000	1,000	1,000	0.00%	1,000
Total Operating Expenses		852,920	818,998	886,942	838,281	896,317	1.06%	896,317
75400	Capital Outlay - Vehicles	360,696	-	-	-	685,414	~	685,414
75500	Capital Outlay - Other Equipment	40,824	-	-	-	0	~	0
Total Capital Outlay		401,520	-	-	-	685,414	~	685,414
Total Budget		1,932,710	1,473,852	1,755,897	1,611,573	2,447,465	39.39%	2,477,553

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 6400

ORG: 4256

			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - Regular	17 full-time employees plus HTH	566,585	580,674
61220	Salaries - Overtime	Based on historical	5,000	5,125
61230	Salaries - Vacation Payout/Other	1 SEO employee retirement	3,840	3,936
61240	Salaries - Standby	1 SEO for 2 CB's/payroll	840	861
61270	Salaries - Longevity	Compensation in recognition of tenure (see salary sheet)	6,465	6,626
Total Personal Services			582,729	597,222
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	44,600	45,700
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	71,000	77,200
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	8,800	8,900
61830	Group Insurance Contribution	months	140,760	149,940
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	2,900	3,000
61853	Workers Compensation Premiums	sum of salaries-regular and salaries temp/parttime per \$100 of salary times WC rate	5,885	4,800
61870	Allowances	1 SEO retirement check and Cell phone reimbursement Env. Services Superintendent (T. Lovick) 252-933-7410. \$32 x 12	900	900
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate	8,160	8,160
Total Fringe Benefits			283,005	298,600
72110	Janitorial Supplies	Supplies such as scrub brushes, window cleaners, odor control, and to maintain appearance of vehicles and equipment	500	500
72300	Safety & Uniform Supplies	See Justification Schedule	4,150	4,150
72440	Sanitation Supplies	See Justification Schedule	41,200	41,200
72990	Miscellaneous	Supplies and materials not budgeted in other areas	200	200
73110	Meetings & Travel	See Justification Schedule	1,400	1,400
73360	Landfill Fees	Landfill fees generated from residential garbage, trash, yard, and construction debris collection @ \$50 per ton for garbage and trash; \$30 per ton for yard debris; \$45 per ton for construction debris.	506,000	506,000
73950	Training & Employee Development	See Justification Schedule	1,900	1,900
74140	Rent of Uniforms	16 employees x \$5.61 per week x 52 weeks plus \$3 energy surcharge x 52 weeks	4,825	4,825

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 6400

ORG: 4256

			DEPT REQ	MANAGER SUBMITTED
74400	Service & Maintenance Contracts	Service and maintenance of time clock	400	400
74500	Insurance	BASED ON PREVIOUS BUDGET/ TO BE PROVIDED BY HR	3,745	3,745
74520	Vehicle Insurance	BASED ON PREVIOUS BUDGET/ TO BE PROVIDED BY HR	7,597	7,597
74810	Fleet Maintenance Charges	Preventative maintenance and repairs to vehicles and equipment to insure operational readiness based on historical charges	215,000	215,000
74820	Fleet Fuel Charges	Diesel (\$2.70/gallon) and unleaded (2.48/gallon) fuel estimates for vehicles and equipment	108,000	108,000
74910	Dues & Subscriptions	See Justification Schedule	400	400
74920	Claims & Adjustments	BASED ON PREVIOUS BUDGET/ TO BE PROVIDED BY HR	1,000	1,000
Total Operating Expenses			896,317	896,317
75400	Capital Outlay - Vehicles	Replace vehicle #414 with 2024 Crane Carrier Heil DuraPack 5000 (rear loader), replace vehicle #418 with 2024 Crane Carrier Heil DuraPack Python (side loader)	685,414	685,414
Total Capital Outlay			685,414	685,414
Total Budget			2,447,465	2,477,553

JUSTIFICATION SUPPORTING SCHEDULES		FISCAL YEAR 2023-24	
FUND:	6400		
ORG:	4256		
ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

72300	Safety & Uniform Supplies		
	Reimbursement of safety boots 24 employees x \$125 each (all employees are entered in this section per HR)	\$ 3,000	\$ 3,000
	Hard hats, gloves, safety glasses, vests, rainsuits, and other personal protective equipment	1,150	1,150
	Safety incentive is budgeted in PS Admin 6900-7301.		
Total 72300	Safety & Uniform Supplies	\$ 4,150	\$ 4,150

72440	Sanitation Supplies		
	Replacement of residential roll out garbage carts 350 carts x \$75/cart	\$ 26,300	\$ 26,300
	Replacement lids for garbage carts 200 lids @\$19.00 (increase in cost)	\$ 3,800	\$ 3,800
	Additional cost of freight for garbage carts and lids (increase in cost)	\$ 4,300	\$ 4,300
	Supplies for truck washing	\$ 1,800	\$ 1,800
	Operational supplies such as Oil Dri, cleaners, odor control, etc.	5,000	5,000
Total 72440	Sanitation Supplies	\$ 41,200	\$ 41,200

73110	Meetings & Travel		
	APWA and NC SWANA conference	\$ 800	\$ 800
	Employee morale is budgeted in PS Admin 6900-7301.		
	C. Gray & R. Olds (262 x 2 people) Vector Training	600	600
Total 73110	Meetings & Travel	\$ 1,400	\$ 1,400

73950	Training & Employee Development		
	CDL class, training, application, permit and license (\$400 x 1 employee)	\$ 400	\$ 400
	CDL renewal reimbursements (\$108 x 7 employees)	760	760
	Conference registration fees for APWA and SWANA	340	340
	Training manual, class, exam Vector Training	400	400
Total 73950	Training & Employee Development	\$ 1,900	\$ 1,900

74910	Dues & Subscriptions		
	Annual dues for Solid Waste Association for NC SWANA	\$ 250	\$ 250
	Carolina Recycling Association	150	150
Total 74910	Dues & Subscriptions	\$ 400	\$ 400

FUND: 6400
 ORG: 4256

CAPITAL OUTLAY - MOTOR VEHICLES			Estim	Purchase	Maintenance Cost			Replacement Vehicle Year/Make Model	Dealer Replacement Cost	GVW 26,000 LBS OR GREATER (YES/NO)	ROAD TAX	TAGS (\$6.00)	APPLICABLE UPFIT COST OTHER VENDOR	TOTAL REPLACEMENT COST	Manager Submitted
Vehicle #	Year/ Make Model	Mileage	Auction Proc	Cost	FY 20-21	FY 21-22	FY 22-23								
414	2004 GMC Rear Loader	unavail.	10,000.00	82,015.00	10,173.25	50.42	1,234.93	2024 Crane Carrier Heil DuraPack 5000 Rear Loader	317,419.00	YES	2,000.00	6.00		319,425.00	319,425.00
422	2009 Mack Heil side loader (one arm bandit)	unavail.	10,000.00	192,863.00	0.00	0.00	0.00	SALVAGE			0.00			0.00	0.00
418	2008 Rear Loader	76,251		122,114.00	4,165.96	15,006.96	2,383.55	2024 Crane Carrier/Heil DuraPack Python Side Loader	363,983.00	YES	2,000.00	6.00		365,989.00	365,989.00
											0.00			0.00	
											0.00			0.00	
											0.00			0.00	
											0.00			0.00	
											0.00			0.00	
											0.00			0.00	
											0.00			0.00	
											0.00			0.00	
Total			20,000.00	396,992.00	14,339.21	15,057.38	3,618.48							685,414.00	685,414.00

FUND: Environmental Services Fund 6400
 ORG: Recycling 4257
 PROGRAM: Environmental Services 400

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
61210	Salaries - Regular	26,721	28,322	33,481	33,102	33,588	0.32%	34,423
61220	Salaries - Overtime	317	-	600	200	600	0.00%	615
61270	Salaries - Longevity	400	400	499	499	499	0.04%	512
Total Personal Services		27,437	28,721	34,580	33,801	34,687	0.31%	35,550
61810	Social Security Contribution	2,005	2,108	2,700	2,541	2,700	0.00%	2,800
61820	Retirement Contribution	2,812	3,298	4,300	4,041	4,300	0.00%	4,600
61825	Supplemental RET. (401K)	406	424	600	500	600	0.00%	600
61830	Group Insurance Contribution	8,243	7,900	8,496	8,281	8,280	-2.54%	8,820
61832	Group Term Insurance	112	111	200	109	200	0.00%	200
61853	Workers Compensation Premiums	100	100	749	866	749	0.00%	300
61871	Wellness Benefit	465	480	480	35	480	0.00%	480
Total Fringe Benefits		14,143	14,421	17,525	16,374	17,309	-1.23%	17,800
72300	Safety & Uniform Supplies	188	195	200	169	200	0.00%	200
72440	Sanitation Supplies	7,404	9,677	12,500	11,440	15,500	24.00%	15,500
73110	Meetings & Travel	10	-	500	100	450	-10.00%	450
73700	Advertising	-	1,000	1,000	1,000	1,000	0.00%	1,000
73950	Training & Employee Development	150	-	400	400	400	0.00%	400
74140	Rent of Uniforms	274	227	300	300	450	50.00%	450
74401	Recycling Transporting Contracts	44,882	60,161	70,000	61,918	70,000	0.00%	70,000
74500	Insurance	423	500	535	535	535	0.00%	535
Total Operating Expenses		53,332	71,759	85,435	75,862	88,535	3.63%	88,535
Total Budget		94,912	114,901	137,540	126,037	140,531	2.17%	141,885

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 6400

ORG: 4257

			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - Regular	Full-time employee salary, plus HTH	33,588	34,423
61220	Salaries - Overtime	Estimated 24 hrs for adverse weather	600	615
61270	Salaries - Longevity	Compensation in recognition of tenure	499	512
Total Personal Services			34,687	35,550
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	2,700	2,800
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	4,300	4,600
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	600	600
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	8,280	8,820
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	200	200
61853	Workers Compensation Premiums	Sum of Salaries-Regular and Salaries Temp/PartTime per \$100 of Salary times WC rate	749	300
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate	480	480
Total Fringe Benefits			17,309	17,800
72300	Safety & Uniform Supplies	Hard hats, gloves, safety glasses, rain suits, and other personal protective equipment to safe guard employee	200	200
72440	Sanitation Supplies	See Justification Schedule	15,500	15,500
73110	Meetings & Travel	Carolina Recycle Association Conference	450	450

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 6400

ORG: 4257

			DEPT REQ	MANAGER SUBMITTED
73700	Advertising	Newspaper advertising and other promotional materials to inform and anticipate changes pertaining to recycle programs	1,000	1,000
73950	Training & Employee Development	Registration for Carolina Recycle Association Conference	400	400
74140	Rent of Uniforms	1 employee x \$5.61 per week x 52 weeks plus \$3 energy surcharge x 52 weeks.	450	450
74401	Recycling Transporting Contracts	Transportation of recyclables to Recycle facility, estimate (55 tons/month x \$105 per ton x 12 months). (GFL is unable to determine any rate increase at this time. Their increases are generally effective January 1.) Recycle fees are based on market	70,000	70,000
74500	Insurance	BASED ON PREVIOUS BUDGET/ TO BE PROVIDED BY HR	535	535
Total Operating Expenses			88,535	88,535
Total Budget			140,531	141,885

JUSTIFICATION SUPPORTING SCHEDULES		FISCAL YEAR 2023-24	
FUND:	6400		
ORG:	4257		
ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

72440	Sanitation Supplies		
	Replacement of recycle carts (180 carts x \$75 per cart)	\$ 13,500	\$ 13,500
	Additional cost of freight for recycle carts	1,000	1,000
	Operational supplies such as Oil Dri, cleaners and unexpected expenditures for replacement of carts.	1,000	1,000
Total 72440	Sanitation Supplies	\$ 15,500	\$ 15,500

FUND: Environmental Services Fund
 ORG: Transfers
 PROGRAM: Transfers

6400
 8000
 850

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
88594	Transfers to Fund Balance	-	-	272,301	485,661	307,004	~	167,418
88700	Shared Services Cost-General Fund (1100)	391,971	395,692	415,813	415,813	415,813	5.09%	466,074
88701	Shared Services Cost-Public Services Fund (6900)	340,858	346,246	355,786	355,786	355,786	2.76%	374,949
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	47,235	42,664	58,565	58,565	58,565	37.27%	50,236
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	28,947	28,141	26,312	26,312	26,312	-6.50%	35,294
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	185,101	185,338	188,043	188,043	188,043	1.46%	221,595
88706	Shared Services Cost-Health Insurance Fund (7120)	8,074	8,085	-	-	0	-100.00%	0
Total Budget		1,002,186	1,006,166	1,316,820	1,530,180	1,351,523	34.32%	1,315,566

PROOF TOTALS 1,002,186 1,006,166 1,316,820 1,530,180 1,351,523 1,315,566

FUND: Environmental Services Fund
 ORG: Non Departmental
 PROGRAM: Non Departmental

6400
 9999
 999

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 23-24 Dept Request	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
53213	Solid Waste Disposal Tax Reimbursement	15,085	14,984	15,000	16,367	16,000	6.67%	16,000
53680	Refuse Collection - Residential	2,663,043	2,662,679	2,633,471	2,652,196	2,678,226	1.70%	2,678,226
53681	Refuse Collection - Commercial	1,552,898	1,590,121	1,585,366	1,603,432	1,585,366	0.00%	1,585,366
53684	Recycling Fee	-	-	-	2	0	~	0
53703	Service Charge - Late Penalty	-	(2)	20,000	7,352	20,000	0.00%	20,000
53831	Investment Earnings	1,481	2,471	2,000	5,778	5,000	150.00%	5,000
53836	Sale of Surplus Property	-	5,000	-	-	0	~	0
53840	Miscellaneous	2,647	131	2,000	990	2,000	0.00%	2,000
53910	Debt Issued	-	31,924	-	-	1,054,406	~	1,054,406
Total Budget		4,235,153	4,307,308	4,257,837	4,286,116	5,360,998	24.46%	5,360,998

JUSTIFICATION SHEET			FISCAL YEAR 2023-24	
FUND: 6400				
ORG: 8000				
			DEPT REQ	MANAGER SUBMITTED
88594	Transfers to Fund Balance	Surplus of projected funds.	307,004	167,418
88700	Shared Services Cost-General Fund (1100)	BASED ON PREVIOUS YEAR	415,813	466,074
88701	Shared Services Cost-Public Services Fund (6900)	BASED ON PREVIOUS YEAR	355,786	374,949
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	BASED ON PREVIOUS YEAR	58,565	50,236
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	BASED ON PREVIOUS YEAR	26,312	35,294
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	BASED ON PREVIOUS YEAR	188,043	221,595
Total Budget			1,351,523	1,315,566

JUSTIFICATION SHEET			FISCAL YEAR 2023-24	
FUND: 6400				
ORG: 9999				
			DEPT REQ	MANAGER SUBMITTED
53213	Solid Waste Disposal Tax Reimbursement	Disbursed by state quarterly, from \$2 Solid Waste Disposal Tax Revenue.	16,000	16,000
53680	Refuse Collection - Residential	7,181 Residential customers (\$31.08/mth x 12 mths)	2,678,226	2,678,226
53681	Refuse Collection - Commercial	Based on FY21/22 historical data and actual dumpsters and commercial carts.	1,585,366	1,585,366
53703	Service Charge - Late Penalty	Based on historical data.	20,000	20,000
53831	Investment Earnings	Based on historical data.	5,000	5,000
53840	Miscellaneous	Potential revenue from sale of white goods and other recyclables.	2,000	2,000
53910	Debt Issued	Financing for 3 garbage trucks	1,054,406	1,054,406
Total Budget			5,360,998	5,360,998

FUND: Environmental Services Fund 6400
 ORG: Debt Service 9100
 PROGRAM: Debt Service 910

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
77110	Installment Contracts	350,202	255,536	105,932	105,932	108,670	2.58%	108,670
77210	Installment Contracts Interest	24,098	18,791	13,410	13,410	10,765	-19.73%	10,765
Total Budget		374,301	274,327	119,342	119,341	119,434	0.08%	119,434

JUSTIFICATION SHEET**FISCAL YEAR 2023-24****FUND: 6400****ORG: 9100**

			DEPT REQ	MANAGER SUBMITTED
77110	Installment Contracts	PROVIDED BY FINANCE	108,670	108,670
77210	Installment Contracts Interest	PROVIDED BY FINANCE	10,765	10,765
Total Budget			119,434	119,434

MISSION: To deliver professional, responsive, efficient and effective public services to all citizens and the community through responsible utilization and conservation of public funds and resources in order to promote, enhance and protect the prosperity and quality of life in Kinston and its service area.

DESCRIPTION OF SERVICES: The Stormwater Section in the Water Resources Division is comprised of 10 employees, 1 part time and 9 full time; it has a construction and maintenance crew, a ditch maintenance crew, and 2 street sweepers. The Stormwater Section is responsible for maintaining over 88 miles of pipe, 2,000 catch basins/inlets, 36 miles of streams, 100 miles of curb and gutter and 12 BMP's.

HIGHLIGHTS FROM FY 2022-23:

1. Started Adkin Branch Flood Mitigation Design work with grant funding from Golden Leaf and the N.C. Division of Emergency Management.
2. Obtained \$400,000 AIA grant to perform stormwater infrastructure evaluations.
3. Performed pilot project using leaf truck from Environmental Services to increase street cleaning efforts.
4. Considering deployment of a "trash trout" to remove trash from local streams – program offered by Sound Rivers.

GOALS FOR FY 2023-24:

1. Pursue additional construction funding for Adkin Branch Flood Mitigation Project.
2. Complete video inspections and testing for system evaluations under AIA grant to identify future repair/replacement needs and update Capital Improvement Plan.
3. Requesting to increase from 1 FT/1 PT street sweeper operators to 1 FT/2 PT operators to increase street cleaning hours by 25%.

FUND: Stormwater Fund 6500
 ORG: Stormwater 7501
 PROGRAM: Stormwater 710

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
61210	Salaries - Regular	198,116	157,148	296,862	234,126	290,612	-2.11%	297,842
61220	Salaries - Overtime	9,897	9,961	10,000	6,657	10,000	0.00%	10,250
61230	Salaries - Vacation Payout/Other	6,290	783	1,500	-	1,500	0.00%	1,538
61240	Salaries - Standby	322	695	2,000	549	2,000	0.00%	2,050
61260	Salaries-Temp/Part-time	9,821	10,500	34,433	14,183	50,250	45.94%	50,250
61270	Salaries - Longevity	2,900	1,441	1,783	1,699	1,834	2.86%	1,880
Total Personal Services		227,346	180,528	346,578	257,214	356,196	2.78%	363,809
61810	Social Security Contribution	16,901	13,409	26,600	19,488	27,300	2.63%	27,900
61820	Retirement Contribution	22,335	19,541	40,500	29,964	37,300	-7.90%	40,500
61825	Supplemental RET. (401K)	3,131	2,547	5,000	3,720	4,600	-8.00%	4,700
61830	Group Insurance Contribution	53,938	38,149	76,464	64,061	66,240	-13.37%	70,560
61832	Group Term Insurance	826	574	1,600	735	1,500	-6.25%	1,600
61853	Workers Compensation Premiums	2,800	2,800	4,066	4,701	4,066	0.00%	2,900
61870	Allowances	500	-	-	-	0	~	0
61871	Wellness Benefit	2,570	2,045	4,320	955	3,840	-11.11%	3,840
Total Fringe Benefits		103,001	79,066	158,550	123,624	144,846	-8.64%	152,000
72200	Small Tools & Hand Supplies	1,334	3,433	5,000	4,063	5,000	0.00%	5,000
72220	Storm Sewer and Supplies	35,393	25,015	30,000	27,787	30,000	0.00%	30,000
72240	Curb & Gutter Supplies	3,558	-	25,000	15,000	25,000	0.00%	25,000
72260	Drainage Maintenance Supplies	2,754	2,140	3,000	2,946	3,000	0.00%	3,000
72300	Safety & Uniform Supplies	4,700	2,283	3,300	2,867	3,100	-6.06%	3,100
72310	Education/Program Supplies	47	500	500	500	500	0.00%	500
72990	Miscellaneous	670	878	1,000	803	2,800	180.00%	2,800
73110	Meetings & Travel	193	71	1,200	800	1,000	-16.67%	1,000
73220	Cellular Telephone Services	625	1,130	600	586	0	-100.00%	0
73360	Landfill Fees	-	-	1,200	500	1,200	0.00%	1,200
73410	Printing Costs	-	418	600	600	600	0.00%	600

FUND: Stormwater Fund 6500
 ORG: Stormwater 7501
 PROGRAM: Stormwater 710

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
73520	Equipment Repair/Maintenance	101	170	500	1,512	500	0.00%	500
73700	Advertising	26	-	300	300	300	0.00%	300
73950	Training & Employee Development	1,489	1,846	4,800	1,794	4,800	0.00%	4,800
74140	Rent of Uniforms	2,019	1,546	3,000	1,920	3,100	3.33%	3,100
74390	Rent of Other Equipment	150	-	5,000	4,500	5,000	0.00%	5,000
74500	Insurance	6,000	6,000	5,350	5,350	5,350	0.00%	5,350
74520	Vehicle Insurance	3,500	4,000	4,280	4,280	4,280	0.00%	4,280
74810	Fleet Maintenance Charges	49,863	32,201	45,000	60,725	45,000	0.00%	45,000
74820	Fleet Fuel Charges	13,700	18,596	22,900	19,016	23,900	4.37%	23,900
74910	Dues and Subscription	2,879	2,826	3,000	2,965	3,000	0.00%	3,000
74920	Claims & Adjustments	-	-	1,000	1,000	1,000	0.00%	1,000
74990	Miscellaneous	50	-	500	500	500	0.00%	500
Total Operating Expenses		129,050	103,052	167,030	160,312	168,930	1.14%	168,930
75400	Capital Outlay - Vehicles	-	-	-	-	149,148	~	149,148
75500	Capital Outlay - Equipment	-	6,650	-	-	0	~	0
75990	Capital Outlay - Other	14,028	8,000	-	-	0	~	0
Total Capital Outlay		14,028	14,650	-	-	149,148	~	149,148
Total Budget		473,425	377,296	672,158	541,150	819,119	21.86%	833,887

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 6500

ORG: 7501

			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - Regular	Salaries for full time employees per Salary Sheet plus HTH.	290,612	297,842
61220	Salaries - Overtime	Primarily for emergency operations during severe weather (does not include disaster events)	10,000	10,250
61230	Salaries - Vacation Payout/Other	Based on historical expenditures	1,500	1,538
61240	Salaries - Standby	Standby for one employee during imminent storms	2,000	2,050
61260	Salaries-Temp/Part-time	2 Street Sweeper Operators and Heavy Equipment Operator	50,250	50,250
61270	Salaries - Longevity	Compensation in recognition of tenure (see Salary Sheet)	1,834	1,880
Total Personal Services			356,196	363,809
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	27,300	27,900
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	37,300	40,500
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	4,600	4,700
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	66,240	70,560
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	1,500	1,600
61853	Workers Compensation Premiums	Sum of Salaries-Regular and Salaries Temp/PartTime per \$100 of Salary times WC rate	4,066	2,900
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate	3,840	3,840
Total Fringe Benefits			144,846	152,000
72200	Small Tools & Hand Supplies	Replace weed eaters, shovels, truck supplies, and other miscellaneous tools	5,000	5,000
72220	Storm Sewer and Supplies	Pipe, concrete, and inlet components to repair and maintain the City's stormwater system	30,000	30,000
72240	Curb & Gutter Supplies	Concrete and other supplies to repair curb and gutter damaged by tree roots, utility cuts, etc.; to prepare for street resurfacing project.	25,000	25,000
72260	Drainage Maintenance Supplies	Herbicide and erosion control supplies for sidewalks, ditches, and City rights-of-way	3,000	3,000
72300	Safety & Uniform Supplies	See Justification Schedule	3,100	3,100
72310	Education/Program Supplies	Supplies for school / group presentations	500	500
72990	Miscellaneous	See Justification Schedule	2,800	2,800
73110	Meetings & Travel	Hotel and travel expenses associated with training, career development, certifications, and conferences	1,000	1,000
73360	Landfill Fees	Landfill fees for disposal of demolition debris	1,200	1,200
73410	Printing Costs	Bill inserts letter to customer, etc.	600	600
73520	Equipment Repair/Maintenance	Repair and service concrete saws, weed eaters, hydraulic tools, sprayers, etc.	500	500
73700	Advertising	Project ads, announcements, etc.	300	300
73950	Training & Employee Development	See Justification Schedule	4,800	4,800
74140	Rent of Uniforms	10 employees x \$5.61 per week x 52 weeks + \$3.00 surcharge x 52 weeks	3,100	3,100
74390	Rent of Other Equipment	Rental of specialty equipment for stormwater projects	5,000	5,000
74500	Insurance	Based on previous year, to be provided by HR	5,350	5,350
74520	Vehicle Insurance	Based on previous year, to be provided by HR	4,280	4,280
74810	Fleet Maintenance Charges	Preventative maintenance and repair needs on equipment for operational readiness	45,000	45,000
74820	Fleet Fuel Charges	Gasoline and Diesel fuel for vehicles and equipment 9,000 gallons (2,000 gallons of gasoline @ \$2.48 per gallon = \$4,960 and 7,000 gallons of Diesel @ \$2.70 per gallon = \$18,900)	23,900	23,900
74910	Dues and Subscription	Clean Water Education Partnership	3,000	3,000
74920	Claims & Adjustments	Based on previous year, to be provided by HR	1,000	1,000
74990	Miscellaneous	Permit fees for projects	500	500
Total Operating Expenses			168,930	168,930
75400	Capital Outlay - Vehicles	Replace Dump Truck #577 single axle with 2024 HV607 (Double Axle) for hauling salt, snow operations, stone, and debris	149,148	149,148
Total Capital Outlay			149,148	149,148
Total Budget			819,119	833,887

JUSTIFICATION SUPPORTING SCHEDULES		FISCAL YEAR 2023-24	
FUND: 6500			
ORG: 7501			
ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

72300	Safety & Uniform Supplies		
	Hard hats, gloves, safety glasses, hearing protection, etc. for employee protections	\$ 1,050	\$ 1,050
	Annual reimbursement for the purchase of steel toed safety shoes	1,250	1,250
	Replace work zone safety signs	800	800
	Safety incentives budgeted in PS Admin. 6900-7301		
Total 72300	Safety & Uniform Supplies	\$ 3,100	\$ 3,100

72990	Miscellaneous		
	Lumber for forms, water coolers, and other items not budgeted elsewhere	\$ 1,000	\$ 1,000
	Replace 1 Microsoft Surface Pro with data capabilities	1,800	1,800
Total 72990	Miscellaneous	\$ 2,800	\$ 2,800

73950	Training & Employee Development		
	Provide required training for employees in confined spaces/trenching & shoring (10 x \$50 per employee)	\$ 500	\$ 500
	Provide training as an incentive by utilizing a career development program to further the skills of employees and provide better service to our citizens	2,600	2,600
	CDL License renewals	500	500
	CDL Training, Permit and License	1,200	1,200
Total 73950	Training & Employee Development	\$ 4,800	\$ 4,800

CAPITAL OUTLAY REQUESTS - UNIT PRICE OVER \$5000 FISCAL YEAR 2023-24

FUND: 6500
 ORG: 7501

75400 CAPITAL OUTLAY - MOTOR VEHICLES			Estim	Purchase	Maintenance Cost			Replacement Vehicle Year/Make Model	Dealer Replacement Cost	GVW 26,000 LBS OR GREATER (YES/NO)	ROAD TAX	TAGS (\$6.00)	APPLICABLE UPFIT COST OTHER VENDOR	TOTAL REPLACEMENT COST	Manager Submitted
Vehicle #	Retiring Vehicle Year/ Make Model	Mileage	Auction Proc	Cost	FY 20-21	FY 21-22	FY 22-23								
577	2000 Chevrolet Dump Truck	70,046	4,000.00	45,115.50	1,291.16	362.90	677.92	2024 International Dump Truck HV607 SBA	147,141.73	YES	2,000.00	6.00		149,147.73	149,147.73
											0.00			0.00	
											0.00			0.00	
											0.00			0.00	
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											0.00			0.00	
											0.00			0.00	
											0.00			0.00	
Total			4,000.00	45,115.50	1,291.16	362.90	677.92							149,147.73	149,147.73

75500 CAPITAL OUTLAY - OTHER EQUIPMENT			Estim	Purchase	Maintenance Cost			Replacement Equipment	REPLACEMENT COST	Manager Submitted
Equipment #	Retiring Equipment Year/ Make Model	Hours	Auction Proc	Cost	FY 20-21	FY 21-22	FY 22-23			
Total			0.00	0.00	0.00	0.00	0.00		0.00	0.00

FUND: Stormwater Fund
 ORG: Transfers
 PROGRAM: Transfers

6500
 8000
 850

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
88515	Transfers to Capital Projects	-	-	-	109,980	0	~	0
88545	Transfers to Capital Reserve	-	-	50,000	-	0	-100.00%	0
88594	Transfers to Fund Balance	-	-	46,528	121,355	106,514	128.92%	66,415
88700	Shared Services Cost-General Fund (1100)	136,002	137,188	137,707	137,707	137,707	0.00%	150,038
88701	Shared Services Cost-Public Services Fund (6900)	64,906	65,922	68,186	68,186	68,186	0.00%	73,115
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	239	218	312	312	312	0.00%	260
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	45,701	45,482	45,381	45,381	45,381	0.00%	49,767
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	30,347	30,386	30,829	30,829	30,829	0.00%	34,565
88706	Shared Services Cost-Health Insurance Fund (7120)	2,936	2,940	-	-	0	~	0
Total Budget		280,131	282,136	378,943	513,750	388,929	2.64%	374,160

PROOF TOTALS 280,131 282,136 378,943 513,750 388,929 374,160

FUND: Stormwater Fund
 ORG: Non Departmental
 PROGRAM: Non Departmental

6500
 9999
 999

FISCAL YEAR 2021-22

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 23-24 Dept Request	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
53728	Stormwater Fees	1,027,180	1,027,777	1,025,000	1,026,500	1,026,500	0.15%	1,026,500
53831	Investment Earnings	1,125	2,243	1,700	4,000	4,000	135.29%	4,000
53836	Sale Of Surplus Property	-	-	-	-	4,000	~	4,000
53840	Miscellaneous	23,365	25,365	24,400	24,400	24,400	0.00%	24,400
53910	Proceeds from Borrowing	-	-	-	-	149,148	~	149,148
Total Budget		1,051,670	1,055,385	1,051,100	1,054,900	1,208,048	14.93%	1,208,048

JUSTIFICATION SHEET			FISCAL YEAR 2023-24	
FUND: 6500				
ORG: 8000				
			DEPT REQ	MANAGER SUBMITTED
88594	Transfers to Fund Balance		106,514	66,415
88700	Shared Services Cost-General Fund (1100)	Based on previous year - to be confirmed by Finance	137,707	150,038
88701	Shared Services Cost-Public Services Fund (6900)	Based on previous year - to be confirmed by Finance	68,186	73,115
88702	Shared Services Cost-Facilities & Property Management Fund (7200)	Based on previous year - to be confirmed by Finance	312	260
88703	Shared Services Cost-Employee Health & Insurance Fund (7100)	Based on previous year - to be confirmed by Finance	45,381	49,767
88705	Shared Services Cost-Fleet Maintenance Fund (7140)	Based on previous year - to be confirmed by Finance	30,829	34,565
88706	Shared Services Cost-Health Insurance Fund (7120)			
Total Budget			388,929	374,160

JUSTIFICATION SHEET			FISCAL YEAR 2023-24	
FUND: 6500				
ORG: 9999				
			DEPT REQ	MANAGER SUBMITTED
53728	Stormwater Fees	Based on Historical Earnings	1,026,500	1,026,500
53831	Investment Earnings	Based on Historical Earnings	4,000	4,000
53836	Sale Of Surplus Property	Sale of dump truck being replaced	4,000	4,000
53840	Miscellaneous	NCDOT Street Sweeping Charges	24,400	24,400
53910	Proceeds from Borrowing	Loan proceed for dump truck replacement	149,148	149,148
Total Budget			1,208,048	1,208,048

FUND: Stormwater Fund 6500
 ORG: Debt Service 9100
 PROGRAM: Debt Service 910

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
77110	Installment Contracts	51,725	0		0	0	~	0
77210	Installment Contracts Interest	759	0		0	0	~	0
	Total Budget	52,485	0	0	0	0	~	0

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 6500

ORG: 9100

			DEPT REQ	MANAGER SUBMITTED
77110	Installment Contracts	PROVIDED BY FINANCE - no debt service scheduled	0	
77210	Installment Contracts Interest	PROVIDED BY FINANCE - no debt service scheduled	0	
	Total Budget		0	0

MISSION: To deliver professional, responsive, efficient, and effective public services to all citizens and the community through responsible utilization and conservation of public funds and resources in order to promote, enhance, and protect the prosperity and quality of life in Kinston and its service area.

DESCRIPTION OF SERVICES: The Public Services Fund consists of three divisions: Administration, Business Office and Meter Services. Administration provides senior leadership, management and support services to all Public Services staff, including but not limited to, annual budgets, accounting, data management, and personnel related issues. The Business Office division is responsible for providing our 24 hour Customer Service and Dispatching Services Center as well as maintaining a social media presence to keep our customers informed. Meter Services reads, tests, installs, troubleshoots and maintains electric and water meters through our smart grid metering system.

HIGHLIGHTS FROM FY 2022-23:

1. Providing training to Administrative staff and Supervisors on any new updates to City, Finance and HR policies and procedures.
2. Completed the Electric Customer Service Satisfaction Survey.
3. Assist in identifying potential residential load management customers to increase the participation in the program.
4. Began charging late fees again, which we had suspended in 2020 in response to Covid.
5. Cross train employees throughout the year due to resignations/retirement.
6. Training, troubleshooting and installing antennas in areas with poor communication to enhance the SmartGrid meter system.

GOALS FOR FY 2023-24:

1. Continue to cross train Division Administrators to cover various departments.
2. Streamline processing of payroll from all divisions and processes for onboarding, dismissals, promotions, etc.
3. Educate and promote customer use on the IntelHome customer portal.
4. Establish regular newsletters/events for key accounts (large industrial & commercial customers) to provide information on city services and topics to help with utility bills.
5. Maintain 100% communication with smart meters to eliminate manual meter reads.
6. Roll out new residential load management program to reduce electric costs.

FUND: Public Services Fund 6900
 ORG: Public Services Administration 7301
 PROGRAM: Public Services 730

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
61210	Salaries - Regular	447,855	342,964	534,503	393,092	538,463	0.74%	551,853
61220	Salaries - Overtime	627	226	1,200	583	1,200	0.00%	1,230
61230	Salaries - Vacation Payout/Other	-	7,003	-	-	0	~	0
61251	Salaries - Merit/Bonus	-	7,500	-	-	0	~	0
61270	Salaries - Longevity	9,863	7,707	10,642	5,335	6,217	-41.58%	6,372
Total Personal Services		458,345	365,401	546,345	399,010	545,880	-0.09%	559,455
61810	Social Security Contribution	34,202	27,424	41,800	30,227	41,800	0.00%	42,800
61820	Retirement Contribution	46,975	41,984	66,500	47,822	66,500	0.00%	72,300
61825	Supplemental RET. (401K)	6,728	5,158	8,100	5,905	8,200	1.23%	8,300
61830	Group Insurance Contribution	56,450	33,837	67,968	48,372	66,240	-2.54%	70,560
61832	Group Term Insurance	1,885	1,378	2,700	720	2,800	3.70%	2,800
61853	Workers Compensation Premiums	3,600	3,600	4,922	5,697	4,922	0.00%	4,600
61870	Allowances	7,000	482	6,500	5,130	6,500	0.00%	6,500
61871	Wellness Benefit	2,750	2,880	3,840	2,260	3,840	0.00%	3,840
61872	Retiree Wellness Benefit	-	32	-	-	0	~	0
61873	Allowance- Cell Phone Reimbursement	1,152	1,074	1,200	1,152	1,200	0.00%	1,200
Total Fringe Benefits		160,743	117,850	203,530	147,285	202,002	-0.75%	212,900
71990	Professional Services -Other	12,581	312	20,000	12,102	20,000	0.00%	20,000
72300	Safety & Uniform Supplies	395	911	800	800	3,900	387.50%	3,900
72600	Office Supplies & Materials	6,686	6,613	10,000	9,500	10,000	0.00%	10,000
72601	Office Equipment	7,268	1,758	4,000	3,300	4,000	0.00%	4,000
72910	Data Processing Supplies	3,801	4,993	6,500	6,500	8,400	29.23%	8,400
72990	Miscellaneous Supplies	1,499	1,744	2,500	2,500	3,500	40.00%	3,500
73110	Meeting & Travel	2,507	2,191	4,800	4,800	10,850	126.04%	10,850
73200	Telephone Service	7,495	6,620	11,500	6,800	7,000	-39.13%	7,000
73220	Cellular Telephone Services	629	930	600	600	16,800	2700.00%	16,800

FUND: Public Services Fund 6900
 ORG: Public Services Administration 7301
 PROGRAM: Public Services 730

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
73250	Postage	698	579	1,600	1,400	1,600	0.00%	1,600
73410	Printing	942	819	1,300	1,300	1,300	0.00%	1,300
73520	Equipment Repair & Maintenance	152	1,112	1,200	600	1,200	0.00%	1,200
73550	Communication Repair/Maintenance	661	621	3,000	2,500	3,000	0.00%	3,000
73950	Training/Employee Development	2,175	1,814	4,600	1,600	4,500	-2.17%	4,500
74400	Service & Maintenance Contracts	1,830	1,663	1,800	1,800	1,800	0.00%	1,800
74500	Insurance	5,027	5,100	4,387	4,387	4,387	0.00%	4,387
74520	Vehicle Insurance	1,311	1,400	1,498	1,498	1,498	0.00%	1,498
74810	Fleet Maintenance Charges	453	5,939	1,500	2,500	2,500	66.67%	2,500
74820	Fleet Fuel Charges	1,018	378	2,200	669	1,800	-18.18%	1,800
74910	Dues and Subscriptions	521	1,169	2,000	1,000	1,800	-10.00%	1,800
Total Operating Expenses		57,650	46,666	85,785	66,156	109,835	28.04%	109,835
75200	Capital Outlay - Data Processing	-	2,147	1,700	1,603	0	-100.00%	0
75990	Capital Outlay -Other	85,420	-	-	-	19,200	~	19,200
Total Capital Outlay		85,420	2,147	1,700	1,603	19,200	1029.41%	19,200
Total Budget		762,158	532,064	837,360	614,054	876,917	4.72%	901,390

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 6900

ORG: 7301

			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - Regular	Salaries for 8 full time employees as per Salary Sheet.	538,463	551,853
61220	Salaries - Overtime	Peak workloads for non-exempt staff during adverse weather, budget preparation, annual reports/proposals, and UAC meetings.	1,200	1,230
61270	Salaries - Longevity	Compensation in recognition of tenure (see Salary Sheet).	6,217	6,372
Total Personal Services			545,880	559,455
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	41,800	42,800
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	66,500	72,300
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	8,200	8,300
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	66,240	70,560
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	2,800	2,800
61853	Workers Compensation Premiums	Sum of Salaries-Regular and Salaries Temp/PartTime per \$100 of Salary times WC rate	4,922	4,600
61870	Allowances	Car allowance for Director at \$540 /month (\$6,480)	6,500	6,500
61871	Wellness Benefit	\$480 x 8 employees	3,840	3,840
61873	Allowance- Cell Phone Reimbursement	Cell phone reimbursement per cell phone policy at \$32/mo for S. Miller 252-361-7592, J. Boyette 252-560-6522; J. Hartley 917-920-7554	1,200	1,200
Total Fringe Benefits			202,002	212,900
71990	Professional Services -Other	Legal, Engineering, etc. professional services	20,000	20,000
72300	Safety & Uniform Supplies	See Justification Schedule	3,900	3,900
72600	Office Supplies & Materials	Office Supplies for all Public Services divisions, to include supplies needed for large, small training rooms, meeting room, and conference room	10,000	10,000
72601	Office Equipment	Replacement of equipment such as office chairs, shredders, fax machines, calculators, typewriters, scanners and etc. for all Public Services divisions	4,000	4,000
72910	Data Processing Supplies	See Justification Schedule	8,400	8,400
72990	Miscellaneous Supplies	Keys, lock repairs, service pins, housekeeping supplies, Christmas decorations, etc. for Public Service Complex, flowers, cards for employee events such as births, hospitalizations, sickness, and deaths	3,500	3,500
73110	Meeting & Travel	See Justification Schedule	10,850	10,850
73200	Telephone Service	See Justification Schedule	7,000	7,000
73220	Cellular Telephone Services	Cellular service for all PS divisions. (This covers tablets, laptops, iphones, hotspots etc.) Includes 2 surface pros for Gil and 6 for David	16,800	16,800
73250	Postage	Postage for certified, Federal Express, and UPS ground/overnight mail services for all Public Services	1,600	1,600
73410	Printing	Printing informational brochures, notices, business cards, forms etc. and to cover overage costs on lobby copier.	1,300	1,300
73520	Equipment Repair & Maintenance	Repairs to items not covered by maintenance contracts or serviced by MIS, includes (2) audio-visual equipment, typewriters, printers, etc.	1,200	1,200
73550	Communication Repair/Maintenance	Repairs to radio equipment for all Public Services divisions (approximately 104 radios per Business Office). Includes miscellaneous items such as batteries, antennas, clips, etc.; maintenance also for fax machines located in Admin, Business Office, Customer Service, Fleet Maintenance and Water Reclamation Facility	3,000	3,000
73950	Training/Employee Development	See Justification Schedule	4,500	4,500
74310	Rent of Reproduction Equipment	See Justification Schedule		

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 6900

ORG: 7301

			DEPT REQ	MANAGER SUBMITTED
74400	Service & Maintenance Contracts	Fuel for vehicles (60 gallons/month x 2.48/gallon = \$1,786)	1,800	1,800
74500	Insurance	Based on previous budget, to be provided by HR	4,387	4,387
74520	Vehicle Insurance	Based on previous budget, to be provided by HR	1,498	1,498
74810	Fleet Maintenance Charges	Preventative maintenance on vehicles used by Safety Officer & staff	2,500	2,500
74820	Fleet Fuel Charges	Fuel for vehicles (60 gallons/month x 2.48/gallon = \$1,786)	1,800	1,800
74910	Dues and Subscriptions	See Justification Schedule	1,800	1,800
Total Operating Expenses			109,835	109,835
75990	Capital Outlay -Other	Large Metro Message board w/hand operated winch 48"x 96" 130W Solar Panel (\$5,000 covered by Grant)	19,200	19,200
Total Capital Outlay			19,200	19,200
Total Budget			876,917	901,390

JUSTIFICATION SUPPORTING SCHEDULES		FISCAL YEAR 2023-24	
FUND:	6900		
ORG:	7301		
ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

72300	Safety & Uniform Supplies	COST	
	Videos, CD's, posters, training books, certificates, etc. needed for safety program	\$ 775	\$ 775
	Safety incentive for all PS employees \$125/mth x 12 mths	1,500	1,500
	Safety shoes for Safety Officer \$125	125	125
	AED machine for Safety Officer city vehicle	1,500	1,500
Total 72300	Safety & Uniform Supplies	\$ 3,900	\$ 3,900

72910	Data Processing Supplies	COST	
	Toner, ribbons etc. for all Public Services division printers to include water & electric scada supplies/equipment.	\$ 6,500	\$ 6,500
	Purchase 11 x 17 HP Color Laserjet CP5225dn (Replacing Engineering printer)	1,900	1,900
Total 72910	Data Processing Supplies	\$ 8,400	\$ 8,400

73110	Meeting & Travel	COST	
	Public Services Director-AWWA/APPA Conference (\$500), Electricities Conference/Meetings (\$1,000), Misc. Meetings (\$400)	\$ 1,900	\$ 1,900
	Operations Mgr.- NC Electric Meter School (\$1,250);	\$ 1,250	\$ 1,250
	Assistant PS Director-AWWA/APPA Conference (\$500);	\$ 500	\$ 500
	Miscellaneous travel for conferences and training classes (\$1,300)	\$ 1,300	\$ 1,300
	Administration Career Development: lodging \$165 per night x 2 people x 2 days = \$660; meals \$64.00 per day x 2 people x 2 days = \$256; total \$916	\$ 1,000	\$ 1,000
	Employee Appreciation Events for all Public Services @\$30/emp. x 161 employees (full & part-time) = \$4,830	\$ 4,900	\$ 4,900
Total 73110	Meeting & Travel	\$ 10,850	\$ 10,850

73200	Telephone Service	COST	
	Phone (Brightspeed formerly Centurylink) service for all Public Services Division-based on historical	\$ 6,200	\$ 6,200
	Information Technology Service-State Telephone	800	800
Total 73200	Telephone Service	\$ 7,000	\$ 7,000

73950	Training/Employee Development	COST	
	Estimated cost for registrations for training & conferences for PS Director: APWA/AWWA Conference (\$600), seminars/workshops (\$200), Electricities Annual Conference (\$1,000),	\$ 1,800	\$ 1,800
	Estimated cost for Asst. Director	\$ 600	\$ 600
	Estimated cost for Operations Mgr: NC Electric Meter School	\$ 600	\$ 600
	Estimated cost for registrations for training & conferences for Safety Officer to include First Aid/CPR/ AED (\$40), Trenching/Shoring & Confined Space (\$60)	\$ 500	\$ 500
	Miscellaneous/Various Training (\$500)	\$ 500	\$ 500
	Administrative Career Development	\$ 500	\$ 500
Total 73950	Training/Employee Development	\$ 4,500	\$ 4,500

74910	Dues and Subscriptions	COST	
	Various certifications, memberships, dues and subscriptions PS Director training and conferences: AWWA (\$60), NC Board of examiners (\$75), Collections IV (\$50), NCWTF0 Cross Connection (\$30), B-Dist (\$30), B-well (\$30), NCWOA (\$40)	\$ 315	\$ 315
	Estimated cost for Asst. PS Director	\$ 200	\$ 200
	Estimated cost for Safety Officer: NC Safety Council (\$600)	\$ 600	\$ 600
	Kinston Free Press Advertisements	\$ 400	\$ 400
	Various miscellaneous for all (\$285)	\$ 285	\$ 285
Total 74910	Dues and Subscriptions	\$ 1,800	\$ 1,800

FUND: Public Services Fund 6900
 ORG: Public Services Billing & Cust Svc 7302
 PROGRAM: Public Services 730

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
61210	Salaries - Regular	438,044	417,821	516,102	498,024	516,776	0.13%	537,985
61220	Salaries - Overtime	20,367	27,223	38,000	38,000	38,000	0.00%	38,950
61230	Salaries - Vacation Payout/Other	2,348	2,656	1,400	1,400	1,400	0.00%	1,435
61270	Salaries - Longevity	2,854	2,642	2,805	2,927	3,360	19.79%	3,444
Total Personal Services		463,614	450,341	558,307	540,351	559,536	0.22%	581,814
61810	Social Security Contribution	33,946	33,212	42,800	40,667	42,900	0.23%	44,600
61820	Retirement Contribution	47,521	51,839	68,000	64,601	68,100	0.15%	75,200
61825	Supplemental RET. (401K)	6,877	6,691	8,400	8,058	8,400	0.00%	8,700
61830	Group Insurance Contribution	108,773	91,239	118,944	103,830	115,920	-2.54%	123,480
61832	Group Term Insurance	1,820	1,601	2,700	1,639	2,700	0.00%	2,800
61853	Workers Compensation Premiums	3,100	3,100	4,387	4,387	4,387	0.00%	4,400
61870	Allowances	-	400	-	-	0	~	0
61871	Wellness Benefit	4,225	5,325	6,720	3,545	6,720	0.00%	6,720
61873	Allowance-Cell Phone Reimbursement	773	594	1,200	768	1,200	0.00%	1,200
Total Fringe Benefits		207,035	194,001	253,151	227,496	250,327	-1.12%	267,100
72300	Safety & Uniforms	358	170	300	300	0	-100.00%	0
72310	Education/Program Supplies	-	16	-	-	0	~	0
72990	Miscellaneous Supplies	47	355	300	300	300	0.00%	300
73110	Meeting & Travel	195	698	1,700	1,518	1,700	0.00%	1,700
73220	Cellular Telephone Services	893	1,361	1,300	1,300	0	-100.00%	0
73250	Postage	700	300	1,000	1,000	1,000	0.00%	1,000
73290	Other Communications	2,920	447	1,800	800	1,800	0.00%	1,800
73392	Bank Card Collection Fees	142,153	142,751	145,000	145,000	150,000	3.45%	150,000
73410	Printing	93,223	94,160	100,000	100,000	104,000	4.00%	104,000
73950	Training/Employee Development	2,910	4,173	4,300	2,200	4,300	0.00%	4,300
74400	Service & Maintenance Contracts	17,550	17,455	25,200	21,892	25,200	0.00%	25,200
74500	Insurance	2,827	2,827	1,955	1,955	1,955	0.00%	1,955
74920	Claims & Adjustments	-	-	1,000	1,000	1,000	0.00%	1,000

FUND: Public Services Fund 6900
 ORG: Public Services Billing & Cust Svc 7302
 PROGRAM: Public Services 730

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
Total Operating Expenses	263,775	264,714	283,855	277,265	291,255	2.61%	291,255
75200 Capital Outlay - Data Processing	-	3,416	22,100	22,218	0	-100.00%	0
Total Capital Outlay	0	3,416	22,100	22,218	0	-100.00%	0
Total Budget	934,424	912,472	1,117,413	1,067,330	1,101,118	-1.46%	1,140,169

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 6900

ORG: 7302

			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - Regular	Salaries for 14 employees plus HTH. Please note some employees work 12hrs/day.	516,776	537,985
61220	Salaries - Overtime	Based on historical expenditures for 24 hour coverage.	38,000	38,950
61230	Salaries - Vacation Payout/Other	Based on historical expenditures.	1,400	1,435
61270	Salaries - Longevity	Compensation in recognition of tenure (see salary sheet)	3,360	3,444
Total Personal Services			559,536	581,814
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	42,900	44,600
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	68,100	75,200
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	8,400	8,700
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	115,920	123,480
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	2,700	2,800
61853	Workers Compensation Premiums	Sum of Salaries-Regular and Salaries Temp/PartTime per \$100 of Salary times WC rate	4,387	4,400
61871	Wellness Benefit	\$480 x 14 employees	6,720	6,720
61873	Allowance-Cell Phone Reimbursement	Cell phone for D. Hawkins 252-717-8422; L. Williams 252-933-2659; C.Phillips 252-560-3826 @ \$32/mth ea. x 12 mths	1,200	1,200
Total Fringe Benefits			250,327	267,100
72990	Miscellaneous Supplies	Unexpected supplies or needs not budgeted elsewhere.	300	300
73110	Meeting & Travel	Travel expenses for Career Development, lodging and meals.	1,700	1,700
73250	Postage	Postage account at USPS for mailing of departmental mail.	1,000	1,000
73290	Other Communications	See Justification Schedule	1,800	1,800
73392	Bank Card Collection Fees	Collection fees for credit card transactions through Forte Payment Systems based on FY 22-23	150,000	150,000
73410	Printing	See Justification Schedule	104,000	104,000
73950	Training/Employee Development	Career Development classes for Business Office related training for customer service, utility software, billing training, including Excel; (15 classes x \$285) = \$4,275	4,300	4,300
74400	Service & Maintenance Contracts	See Justification Schedule	25,200	25,200
74500	Insurance	BASED ON PREVIOUS YEAR BUDGET/ TO BE PROVIDED BY HR	1,955	1,955
74920	Claims & Adjustments	BASED ON PREVIOUS YEAR BUDGET/ TO BE PROVIDED BY HR	1,000	1,000
Total Operating Expenses			291,255	291,255
Total Capital Outlay			0	0
Total Budget			1,101,118	1,140,169

JUSTIFICATION SUPPORTING SCHEDULES		FISCAL YEAR 2023-24	
FUND:	6900		
ORG:	7302		
ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

73290	Other Communications	COST	
	Misc radio parts & accessories based on historical data \$1,200	\$ 1,200	\$ 1,200
	Repair for Communications Spare Radio = \$600	600	600
Total 73290	Other Communications	\$ 1,800	\$ 1,800

73410	Printing	COST	
	Contract with Arista for printing utility bills, mailing envelopes, return envelopes & postage for mailing = \$96,000	\$ 96,000	\$ 96,000
	Professional Solutions for energy saving stuffers, final notices to customers and notices regarding changes in service, etc.	\$ 8,000	\$ 8,000
Total 73410	Printing	\$ 104,000	\$ 104,000

74400	Service & Maintenance Contracts	COST	
	ONLINE Information credit checks and Online Collections based on historical data	\$ 6,500	\$ 6,500
	Customer Service and Communications copier leases	\$ 900	\$ 900
	OnSolve(CodeRed)	\$ 15,000	\$ 15,000
	NC 811 "One Call" Center cost-share based on historical data	\$ 1,000	\$ 1,000
	Norfield (811 ticket management software & setup)	\$ 700	\$ 700
	Easy on Hold annual messaging service	1,100	1,100
Total 74400	Service & Maintenance Contracts	\$ 25,200	\$ 25,200

FUND: Public Services Fund 6900
ORG: Public Services Meter Services 7303
PROGRAM: Public Services 730

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
61210	Salaries - Regular	180,745	183,803	245,451	228,302	248,361	1.19%	254,537
61220	Salaries - Overtime	4,105	3,279	5,000	5,000	5,000	0.00%	5,125
61230	Salaries - Vacation Payout/Other	477	6	-	-	6,500	~	6,663
61240	Salaries - Standby	7,077	8,442	9,000	8,500	9,000	0.00%	9,225
61270	Salaries - Longevity	3,132	3,530	3,803	3,802	3,832	0.76%	3,928
Total Personal Services		195,536	199,060	263,254	245,604	272,693	3.59%	279,478
61810	Social Security Contribution	14,521	14,887	20,200	18,592	20,900	3.47%	21,400
61820	Retirement Contribution	20,043	22,858	32,100	29,375	33,200	3.43%	36,100
61825	Supplemental RET. (401K)	2,879	2,952	3,900	3,626	4,100	5.13%	4,200
61830	Group Insurance Contribution	42,621	35,547	50,976	50,976	49,680	-2.54%	52,920
61832	Group Term Insurance	740	720	1,300	732	1,300	0.00%	1,300
61853	Workers Compensation Premiums	1,500	1,500	2,675	3,093	2,675	0.00%	2,100
61871	Wellness Benefit	2,035	1,725	2,900	1,520	2,880	-0.69%	2,880
61873	Allowance-Cell Phone Reimbursement	386	377	800	384	800	0.00%	800
Total Fringe Benefits		84,725	80,566	114,851	108,298	115,535	0.60%	121,700
72200	Small Tools and Hand Supplies	147	1,063	2,400	2,000	2,400	0.00%	2,400
72300	Safety and Uniform Supplies	807	1,816	3,100	2,504	3,600	16.13%	3,600
72464	Meter Supplies	115	142	9,573	9,573	1,200	-87.46%	1,200
73110	Meetings and Travel	35	42	2,600	1,712	2,200	-15.38%	2,200
73220	Cellular Telephone Service	350	351	2,300	2,300	0	-100.00%	0
73290	Other Communications	-	8,851	600	600	1,400	133.33%	1,400
73950	Training & Employee Development	-	-	2,700	1,090	3,700	37.04%	3,700
74140	Rent of Uniform	2,655	2,393	3,600	3,286	3,800	5.56%	3,800
74400	Service & Maintenance Contracts	24,022	-	-	-	0	~	0
74500	Insurance	3,500	3,500	2,675	2,675	2,675	0.00%	2,675
74520	Vehicle Insurance	3,500	3,500	2,675	2,675	2,675	0.00%	2,675
74810	Fleet Maintenance Charges	13,174	9,102	8,000	5,383	8,000	0.00%	8,000

FUND: Public Services Fund 6900
 ORG: Public Services Meter Services 7303
 PROGRAM: Public Services 730

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
74820	Fleet Fuel Charges	14,776	17,725	19,200	18,200	21,100	9.90%	21,100
74920	Claims & Adjustments	-	-	1,000	1,000	1,000	0.00%	1,000
Total Operating Expenses		63,081	48,484	60,423	52,998	53,750	-11.04%	53,750
Total Capital Outlay		-	-	-	-	0	~	0
Total Budget		343,342	328,110	438,528	406,900	441,978	0.79%	454,928

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 6900

ORG: 7303

			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - Regular	Salaries for 6 full time employees + HTH for 1 employee x 14 holidays x avg salary of \$19.34 = \$271.	248,361	254,537
61220	Salaries - Overtime	Based on historical expenditures.	5,000	5,125
61230	Salaries - Vacation Payout/Other	Possible retirement D. Parrott	6,500	6,663
61240	Salaries - Standby	Based on historical expenditures.	9,000	9,225
61270	Salaries - Longevity	Compensation in recognition of tenure (see salary sheet).	3,832	3,928
Total Personal Services			272,693	279,478
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	20,900	21,400
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	33,200	36,100
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	4,100	4,200
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	49,680	52,920
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	1,300	1,300
61853	Workers Compensation Premiums	Sum of Salaries-Regular and Salaries Temp/PartTime per \$100 of Salary times WC rate	2,675	2,100
61871	Wellness Benefit	\$480 x 6 Employees= \$2,880	2,880	2,880
61873	Allowance-Cell Phone Reimbursement	Cell phone for D. Parrott and Meter Services Supervisor @ \$32	800	800
Total Fringe Benefits			115,535	121,700
72200	Small Tools and Hand Supplies	See Justification Schedule	2,400	2,400
72300	Safety and Uniform Supplies	See Justification Schedule	3,600	3,600
72464	Meter Supplies	Replacing 2 metal detectors	1,200	1,200
73110	Meetings and Travel	See Justification Schedule	2,200	2,200

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 6900

ORG: 7303

			DEPT REQ	MANAGER SUBMITTED
73290	Other Communications	See Justification Schedule	1,400	1,400
73950	Training & Employee Development	See Justification Schedule	3,700	3,700
74140	Rent of Uniform	5 employees x \$13.84 = \$69.20 x 52 weeks = \$3,598.40 plus \$3 energy surcharge x 52 weeks = \$156. Total = \$3,754.40	3,800	3,800
74500	Insurance	BASED ON PREVIOUS BUDGET/ TO BE PROVIDED BY HR	2,675	2,675
74520	Vehicle Insurance	BASED ON PREVIOUS BUDGET/ TO BE PROVIDED BY HR	2,675	2,675
74810	Fleet Maintenance Charges	See Justification Schedule	8,000	8,000
74820	Fleet Fuel Charges	Estimated fuel for 8 vehicles at 8,500 gallons x \$2.48 per gallon = \$21,080	21,100	21,100
74920	Claims & Adjustments	BASED ON PREVIOUS BUDGET/ TO BE PROVIDED BY HR	1,000	1,000
Total Operating Expenses			53,750	53,750
Total Capital Outlay			0	0
Total Budget			441,978	454,928

JUSTIFICATION SUPPORTING SCHEDULES		FISCAL YEAR 2023-24	
FUND:	6900		
ORG:	7303		
ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

72200	Small Tools and Hand Supplies	COST	
	Dog repellent, screw drivers, wrenches, paint, pliers, pry bars, pesticides (fire ants), hand towels, gauges/flow meters, spades/trowels ect. = \$1850	\$ 1,850	\$ 1,850
	Crimpers (3)	\$ 250	\$ 250
	Water pit pumps (5 x \$60) = \$300	300	300
Total 72200	Small Tools and Hand Supplies	\$ 2,400	\$ 2,400

72300	Safety and Uniform Supplies	COST	
	Hard hats, caps/visors, fireproof coveralls, safety glasses, rubber gloves, cold weather gloves, etc.	\$ 875	\$ 875
	Safety footwear (6 x \$125) = \$750	750	750
	Electric rain suits (5 x 200) = \$1,000	1,000	1,000
	FR coveralls (5 x \$175)	875	875
	First aid kit supplies = \$100	100	100
	Safety incentive is budgeted in PS Admin 6900-7301		
Total 72300	Safety and Uniform Supplies	\$ 3,600	\$ 3,600

73110	Meetings and Travel	COST	
	NC One Water Meter school for 2 people; Lodging, gov't rate (3 days x \$165), Meals (4 days x \$64)	1,500	1,500
	Electricities Meter School-Level I Basic; Lodging gov't rate (3 days x \$165); Meals (4 days x \$64)	\$ 800	\$ 800
	NCSU Meter School Conference, Myrtle Beach; Lodging gov't rate (4 days x \$250); Meals (5 days x \$64)	\$ 1,400	\$ 1,400
	Employee Morale is budgeted in PS Admin. 6900-7301		
Total 73110	Meetings and Travel	\$ 2,200	\$ 2,200

73290	Other Communications	COST	
	Miscellaneous handheld radio parts, antennas, etc.	\$ 600	\$ 600
	Repair 1 radio	800	800
Total 73290	Other Communications	\$ 1,400	\$ 1,400

73950	Training & Employee Development	COST	
	Electricities Meter Technician Career Development Program 1 employees x \$700	\$ 700	\$ 700
	NC One Water meter school (2 employees)	\$ 1,050	\$ 1,050
	Confined space class (5 employees x \$50) = \$250	\$ 250	\$ 250
	Electricities Meter School-Level I Basic = \$600	\$ 600	\$ 600
	NCSU Meter School Conference, Myrtle Beach (2 employees)	\$ 1,100	\$ 1,100
Total 73950	Training & Employee Development	\$ 3,700	\$ 3,700

74810	Fleet Maintenance Charges	COST	
	State inspection, oil changes and services for vehicles = \$200	\$ 200	\$ 200
	General maintenance for 8 vehicles = \$7,800	7,800	7,800
Total 74810	Fleet Maintenance Charges	\$ 8,000	\$ 8,000

FUND: Public Services Fund 6900
 ORG: Transfers 8000
 PROGRAM: Transfers 850

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
88706	Shared Services Cost-Health Insurance Fund (7120)	11,305	11,321	-	-	0	~	0
Total Budget		11,305	11,321	0	0	0	~	0

PROOF TOTAL 11305 11321 0

FUND: Public Services Fund 6900
 ORG: Non Departmental 9999
 PROGRAM: Non Departmental 999

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 23-24 Dept Request	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
53831	Investment Earnings	3,362	5,702	5,000	12,160	7,000	40.00%	7,000
53840	Miscellaneous	50	13	-	-	0	~	0
53991	Fund Balance Appropriated	-	-	115,113	-	149,616	29.97%	96,186
58701	Shared Services Reimb-Public Services Fund	2,249,637	2,263,397	2,273,188	2,273,188	2,263,397	-0.43%	2,393,301
TOTAL PUBLIC SERVICES FUND		2,253,049	2,269,112	2,393,301	2,285,348	2,420,013	1.12%	2,496,487

JUSTIFICATION SHEET			FISCAL YEAR 2023-24	
FUND: 6900				
ORG: 8000				
			DEPT REQ	MANAGER SUBMITTED
88706	Shared Services Cost-Health Insurance Fund (7120)		0	0
	Shared Services Cost-Health Insurance Fund (7120)		0	0

JUSTIFICATION SHEET			FISCAL YEAR 2023-24	
FUND: 6900				
ORG: 9999				
			DEPT REQ	MANAGER SUBMITTED
53831	Investment Earnings	Based on previous year	7,000	7,000
53991	Fund Balance Appropriated	Required to balance budget unless acct 58701 is increased	149,616	96,186
58701	Shared Services Reimb-Public Services Fund	Based on previous year	2,263,397	2,393,301
TOTAL PUBLIC SERVICES FUND			2,420,013	2,496,487

MISSION: To provide support for the overall health of our employees by providing training and assessments for new employees and to assist in helping injured workers return to work safely.

DESCRIPTION OF SERVICES: Provide care for injured, sick, and FLMA employees. Provide training for CPR, Bloodborne Pathogens; Administer Flu, Tetanus, Hep B, Tuberculosis, DOT drug testing, and provide support and guidance for all employees in areas of wellness. Provide physicals and drug testing to new hires.

HIGHLIGHTS FROM FY 2022-23:

1. Employee Health Nurse became CAOHC certified-able to perform hearing screens for pre-hire and annual testing
2. Employee Health Nurse became certified in NIOSH Spirometry-able to perform spirometry tests on firefighters and police SWAT members
3. Employee Health Nurse became certified in DOT drug screening and BAT testing for CDL drivers
4. Developed and updated several Employee Health Clinic policies

GOALS FOR FY 2023-24:

1. Create Wellness Committee; consider Health Fair and mobile wellness clinics such as mobile mammograms
2. Schedule Sound Survey for 2024-last completed in 2021; needs to be done at least every 3 years
3. Attend/complete 2023 Updates in Occupational Health Nursing Virtual Course-May 10-August 31, 2023 (cost \$400)
4. Work closely and assist employees that were identified high-risk for certain diseases and co-morbidities per biometric screening with MD appt and follow-up
5. Develop/update Employee Health policies such as pre-placement policy and spirometry policy to reflect standards of care in occupational health nursing

FUND: Employee Health & Insurance Fund 7100
 ORG: Employee Health 4141
 PROGRAM: General Government 100

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
61210	Salaries - Regular	28,536	30,936	117,200	110,331	123,818	5.65%	123,818
61220	Salaries - Overtime	8	-	-	-	0	~	0
61270	Salaries - Longevity	427	427	576	576	811	40.75%	811
Total Personal Services		28,971	31,363	117,776	110,907	124,628	5.82%	124,628
61810	Social Security Contribution	2,121	2,309	6,000	8,272	9,600	60.00%	9,600
61820	Retirement Contribution	2,970	3,601	9,800	13,289	15,200	55.10%	16,100
61825	Supplemental RET. (401K)	428	464	2,100	1,655	1,900	-9.52%	1,900
61830	Group Insurance Contribution	8,237	7,861	16,996	14,928	16,560	-2.57%	17,640
61832	Group Term Insurance	120	121	475	364	700	47.37%	700
61853	Workers Compensation Premiums	225	225	600	694	600	0.00%	1,100
61871	Wellness Benefit	480	460	480	500	960	100.00%	960
Total Fringe Benefits		14,581	15,040	36,451	39,702	45,520	24.88%	48,000
71990	Professional Services - Other	93,637	118,931	44,025	42,060	18,500	-57.98%	18,500
72110	Janitorial Supplies	-	135	-	164	0	~	0
72300	Safety and Uniform Supplies	67	69	-	-	0	~	0
72310	Education/Program Supplies	204	-	700	500	700	0.00%	700
72315	Special Medical Program Supplies	6,809	886	7,000	4,000	7,000	0.00%	7,000
72320	Audio - Visual Library Supplies	102	-	200	175	200	0.00%	200
72350	Medication and Bandages	4,338	2,578	4,000	3,390	4,000	0.00%	4,000
72600	Office Supplies & Materials	742	1,721	700	204	700	0.00%	700
72910	Data Processing Supplies	-	33	300	-	300	0.00%	300
72990	Miscellaneous	90	66	11,733	10,172	1,400	-88.07%	1,400
73110	Meeting & Travel	3,844	4,759	8,900	1,389	2,100	-76.40%	2,100
73120	Tuition Reimbursement	60	-	-	-	0	~	
73200	Telephone Service	379	595	400	298	400	0.00%	400
73220	Cellular Telephone Service	497	889	500	1,191	500	0.00%	500
73250	Postage	13	45	100	87	100	0.00%	100
73410	Printing	-	-	-	-	100	~	100
73520	Equipment Repair/Maintenance	2,619	702	900	867	800	-11.11%	800

FUND: Employee Health & Insurance Fund 7100
 ORG: Employee Health 4141
 PROGRAM: General Government 100

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
73900	Employee Physicals	2,473	1,157	4,100	3,800	4,100	0.00%	4,100
73910	Testing and Evaluation	231	-	-	-	0		
73915	Medical Test and Evaluations	3,763	14,075	8,000	6,825	8,000	0.00%	8,000
73950	Training & Employee Development	70	872	300	194	300	0.00%	300
74400	Service & Maintenance Contracts	435	1,321	500	437	500	0.00%	500
74500	Insurance	2,119	2,500	2,500	2,500	2,500	0.00%	2,500
74910	Dues & Subscription	-	-	200	-	200	0.00%	200
74960	Wellness Benefit - Fair	1,320	27	5,000	100	5,000	0.00%	5,000
Total Operating Expenses		123,812	151,361	100,058	78,354	57,400	-42.63%	57,400
Total Budget		167,363	197,765	254,285	228,962	227,548	-10.51%	230,028

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 7100

ORG: 4141

			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - Regular		123,818	123,818
61270	Salaries - Longevity		811	811
Total Personal Services			124,628	124,628
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	9,600	9,600
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	15,200	16,100
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	1,900	1,900
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	16,560	17,640
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	700	700
61853	Workers Compensation Premiums	Sum of Salaries-Regular and Salaries Temp/Part-time per \$100 of Salary times WC rate	600	1,100
61871	Wellness Benefit	multiply the number of full time employees by wellness benefit rate	960	960
Total Fringe Benefits			45,520	48,000
71990	Professional Services - Other	See Justification Schedule	18,500	18,500
72310	Education/Program Supplies	Materials for Wellness Programs/ Supplies for Breathalyzer/AED Contract	700	700
72315	Special Medical Program Supplies	Supplies for immunizations/ special programs/ for all employees and new hires	7,000	7,000
72320	Audio - Visual Library Supplies	Purchase variety of audio training videos	200	200
72350	Medication and Bandages	Medical supplies for on the job injuries- Bandages/Medications/First Aid	4,000	4,000
72600	Office Supplies & Materials	General Office supplies- Paper/Pens/Staples/Paperclips/Folders	700	700
72910	Data Processing Supplies	Printing cartridges/ flash drives/ fax cartridges	300	300
72990	Miscellaneous	See Justification Schedule	1,400	1,400
73110	Meeting & Travel	See Justification Schedule	2,100	2,100
73200	Telephone Service	Telephone service for 3372, 3373 and 3379	400	400
73220	Cellular Telephone Service	Cell phones for Nurse and Tech for contacting new hire/current employees for appointments	500	500
73250	Postage	postage for sending out CDL drug screens	100	100
73410	Printing	Standard printing costs to include business cards	100	100
73520	Equipment Repair/Maintenance	Cost of calibrating Hearing Booth, scale, blood pressure	800	800
73900	Employee Physicals	New hire and annual physicals	4,100	4,100
73915	Medical Test and Evaluations	Labs, LMH, Fastmed, DOT, post accident, random tests, hearing tests	8,000	8,000
73950	Training & Employee Development	Webinars, seminars, zoom trainings for Nurse and Personnel Tech	300	300
74400	Service & Maintenance Contracts	Copier costs	500	500
74500	Insurance	PROVIDED BY HR	2,500	2,500
74910	Dues & Subscription	Health Magazine and annual dues	200	200
74960	Wellness Benefit - Fair	Biometrics annual check, wellness events, classes	5,000	5,000
Total Operating Expenses			57,400	57,400
Total Budget			227,548	230,028

JUSTIFICATION SUPPORTING SCHEDULES		FISCAL YEAR 2023-24	
FUND:	7100		
ORG:	4141		
ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

71990	Professional Services - Other		
	Flu shots, tetanus and CPR expenditures increased as well	\$ 2,300	\$ 2,300
	Software program for workers comp	900	900
	Workplace Integra-integrates audio metrics/spirometry with annual calibrations	3,700	3,700
	MyGroup EAP program quarterly invoiced annually	8,000	8,000
	Blood pressure machine annual	3,600	3,600
Total 71990	Professional Services - Other	\$ 18,500	\$ 18,500

72990	Miscellaneous		
	Miscellaneous material-posters/handouts	\$ 300	\$ 300
	CPR supplies	700	700
	BBP supplies	400	400
Total 72990	Miscellaneous	\$ 1,400	\$ 1,400

73110	Meeting & Travel		
	Occupational Health Nurse Conference	\$ 1,200	\$ 1,200
	HR conference	900	900
Total 73110	Meeting & Travel	\$ 2,100	\$ 2,100

MISSION: To promote and protect the well-being of all employees

DESCRIPTION OF SERVICES: Report employees' injuries to ensure support for care, payment of claims, and assist in returning workers to their positions with as little disruption to their families as possible; To complete all state and federal reporting of injuries annually to OSHA; To assist employees with care, doctors' appointment, and follow-up with Employee Health Nurse.

HIGHLIGHTS FROM FY 2022-23:

1. Completed RFP for Workers' Compensation Third Party Administrator
2. Completed investigations into cases with Attorney and TPA
3. Worked closely with case managers to get the best care for injured workers and return them to work safely

GOALS FOR FY 2023-24:

1. Continue to improve city-wide processes for reporting injuries and receiving care
2. Enhance recovery, rehabilitation and employment services through case management
3. Complete the transition to a new TPA for Workers Comp
4. Assist in getting the Employee Health Nurse more involved in the care and return to work of the injured employee

FUND: Employee Health & Insurance Fund 7100
 ORG: Workman's Compensation 4142
 PROGRAM: General Government 100

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted	FY23 Adopted V. FY24 Adopted % Δ Incr/(Decr)
71920	Professional Services -Legal	25,434	44,332	41,000	20,611	41,000	0.00%	41,000	*
71990	Professional Services -Other	11,025	11,750	23,700	23,500	23,700	0.00%	23,700	*
73930	Medical	160,096	156,000	180,000	180,000	180,000	0.00%	180,000	*
73935	Indemnity -Work Comp.	175,645	165,000	145,000	145,000	145,000	0.00%	145,000	*
73940	Workmen's Comp Reserve Contribution	-	-	5,000	5,000	5,000	0.00%	5,000	*
Total Budget		372,200	377,082	394,700	374,111	394,700	0.00%	394,700	*

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 7100

ORG: 4142

			DEPT REQ	MANAGER SUBMITTED
71920	Professional Services -Legal	Legal Service for Attorneys: Workers Comp/Liability	41,000	41,000
71990	Professional Services -Other	Workers Compensation TPA: Self Insured	23,700	23,700
73930	Medical	Workers Comp Medical payments: Surgery/therapy/pharmacy/equipment	180,000	180,000
73935	Indemnity -Work Comp.	Weekly payments for employees out of work due to workplace injuries; claims paid for injuries with MMI ratings.	145,000	145,000
73940	Workmen's Comp Reserve Co	Reserve for self-insured to off-set larger claims	5,000	5,000
Total Budget			394,700	394,700

MISSION: Risk Management seeks to minimize the frequency and severity of financial loss to the City that includes identification and assessment of exposures that can result in loss by identifying risks, managing claims and assisting in recovery efforts after major events.

DESCRIPTION OF SERVICES: Risk Management administers the city's self-insured workers compensation program, liability claims presented by citizens, manages all aspects of city insurance programs: Property Liability; Automobile; Cyber Insurance; Criminal Coverage and Inland Marine coverage; completes annual reporting for excess worker comp to Safety National and Federal and State reporting of injured employees.

HIGHLIGHTS FROM FY 2022-23:

1. Completed assessment of Excess Workers Compensation and addressed areas of improvement
2. Completed assessment of risk areas in Parks with the assistance of NCLM
3. Assistant Director completed safety and health certification with the Safety and Health Council
4. Restructured new employee orientation for better flow and cost savings

GOALS FOR FY 2023-24:

1. Work with Fleet Maintenance to assess the auto coverage is accurate
2. Assist the Employee Health Nurse to make work place injury and employee safety a larger event in the practices of employees
3. Continue to cross train HR staff so all employees can answer, assist, and work with others on all aspects of HR processes and procedures

FUND: Employee Health & Insurance Fund 7100
 ORG: Risk Management 4144
 PROGRAM: General Government 100

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
61210	Salaries - Regular	27,914	27,589	34,210	33,637	36,031	5.32%	36,031
61251	Salaries - Merit/Bonus	-	750	-	-	0	~	0
Total Personal Services		27,914	28,339	34,210	33,637	36,031	5.32%	36,031
61810	Social Security Contribution	2,180	2,177	2,700	2,578	2,800	3.70%	2,800
61820	Retirement Contribution	2,861	3,244	4,200	4,022	4,400	4.76%	4,700
61825	Supplemental RET. (401K)	419	413	600	505	600	0.00%	600
61830	Group Insurance Contribution	-	3,827	4,248	4,130	4,383	3.17%	4,410
61832	Group Term Insurance	108	108	200	111	200	0.00%	200
61850	Unemployment Compensation	2,295	6,152	19,100	19,095	16,000	-16.23%	16,000
61853	Workers Compensation Premiums	225	300	240	240	240	0.00%	300
61870	Allowances	474	569	600	573	600	0.00%	600
61871	Wellness Benefit	-	240	240	240	240	0.00%	240
61873	Allowance-Cell Phone Reimbursement	2	283	300	300	300	0.00%	300
Total Fringe Benefits		8,562	17,314	32,428	31,793	29,763	-8.22%	30,150
71990	Professional Service - Other	10,241	7,973	6,400	3,532	9,500	48.44%	9,500
72310	Educational/Programs Supplies	-	182	500	-	500	0.00%	500
72600	Office Supplies & Materials	368	192	500	79	500	0.00%	500
72990	Miscellaneous	4,086	4,207	5,000	1,508	5,000	0.00%	5,000
73110	Meeting & Travel	473	1,952	1,930	1,514	1,930	0.00%	1,930
73200	Telephone Service	28	-	-	-	0	~	0
73220	Cellular Telephone Service	497	30	-	-	0	~	0
73410	Printing	-	67	100	-	100	0.00%	100
73700	Advertising	-	-	-	2,000	0	~	0

FUND: Employee Health & Insurance Fund 7100
 ORG: Risk Management 4144
 PROGRAM: General Government 100

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
73950	Training & Employee Development	-	1,129	1,200	895	1,200	0.00%	1,200
74500	Insurance	969	1,200	1,200	1,200	1,200	0.00%	1,200
74910	Dues & Subscriptions	150	50	155	150	155	0.00%	155
74920	Claims & Adjustments	46,085	43,563	60,000	56,853	60,000	0.00%	60,000
Total Operating Expenses		62,896	60,545	76,985	67,732	80,085	4.03%	80,085
Total Budget		99,373	106,197	143,623	133,162	145,879	1.57%	146,266

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 7100

ORG: 4144

			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - Regular	Asst. HR Director 50% of salary	36,031	36,031
	Total Personal Services		36,031	36,031
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	2,800	2,800
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	4,400	4,700
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	600	600
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	4,383	4,410
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	200	200
61850	Unemployment Compensation	Unemployment has increased significantly over the last 2 fiscals.	16,000	16,000
61853	Workers Compensation Premiums	Sum of Salaries-Regular and Salaries Temp/Part-time per \$100 of Salary times WC rate	240	300
61870	Allowances	50% of Car Allowance for Asst Director at \$100 a month, split between 4140 and 4144	600	600
61871	Wellness Benefit	Multiply the number of full time employees by wellness benefit rate	240	240
61873	Allowance-Cell Phone Reimbursement		300	300
	Total Fringe Benefits		29,763	30,150
71990	Professional Service - Other	See Justification Schedule	9,500	9,500
72310	Educational/Programs Supplies	Educational programming for Supervisory and Employee Annual Training	500	500
72600	Office Supplies & Materials	Office supplies for Risk Management area. Includes quality paper for Recognition program and includes binders for Orientation. (6 cases)	500	500
72990	Miscellaneous	Supply line for Employee Recognition Breakfast. Includes awards for 5 and 10 year employees --pins and tie tacs; includes plaques, clocks or gift cards for 15 thru 45 years. Average 60 employees being recognized annually. Includes breakfast foods.	5,000	5,000
73110	Meeting & Travel	See Justification Schedule	1,930	1,930
73410	Printing	Printing cost for small items including business cards and recruiting information	100	100
73950	Training & Employee Development	Application and training for Human Resources Employment Law annual Class	1,200	1,200
74500	Insurance	Insurance for property and general liability for Risk Management	1,200	1,200
74910	Dues & Subscriptions	See Justification Schedule	155	155
74920	Claims & Adjustments	Expenses for claims including deductibles for our property, autos etc. as well as for those that we may damage. Currently, deductibles on property is \$50,000 each	60,000	60,000
	Total Operating Expenses		80,085	80,085
	Total Budget		145,879	146,266

JUSTIFICATION SUPPORTING SCHEDULES	FISCAL YEAR 2023-24
FUND: 7100	
ORG: 4144	

ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED
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71990	Professional Service - Other		
	Background checks for new hires average \$60/new hire; turn-over and vacancies result in approximately 90 back ground checks being reviewed	\$ 5,400	\$ 5,400
	The City is required to have an EPA ID number and is renewed annually	100	100
	Fluorescent bulb program is utilized in order to appropriately dispose of mercury bulbs. Program costs dependent upon number of bulbs	1,500	1,500
	Costs associated with Supervisory Training for Succession Planning throughout City staff	2,500	2,500
Total 71990	Professional Service - Other	\$ 9,500	\$ 9,500

73110	Meeting & Travel		
	NC- PRIMA Conference	\$ 700	\$ 700
	NC-IPMA Conferenced	700	700
	Mileage for Conferences	400	400
	Mileage for Classes during the year	130	130
Total 73110	Meeting & Travel	\$ 1,930	\$ 1,930

74910	Dues & Subscriptions		
	NCIPMA	\$ 55	\$ 55
	NC PRIMA	50	50
	NCALEGESO	50	50
Total 74910	Dues & Subscriptions	\$ 155	\$ 155

FUND: Employee Health & Insurance Fund 7100
 ORG: Transfers 8000
 PROGRAM: Transfers 850

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
88594	Transfers to Fund Balance	-	-	-	-	0	~	24,613
88706	Shared Services Cost-Health Insurance Fund (7120)	704	705	-	-	0	~	0
Total Budget		704	705	-	-	0	~	24,613

FUND: Employee Health & Insurance Fund 7100
 ORG: Non Departmental 9999
 PROGRAM: Non Departmental 999

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
53831	Investment Earnings	1,784	2,736	3,000	3,701	3,000	0.00%	3,000
53991	Fund Balance Appropriated	-	-	114,813	-	90,332	-21.32%	0
58703	Shared Services Reimb-Emp Health & Ins Fund	702,691	693,992	674,795	674,795	674,795	0.00%	792,608
TOTAL EMPLOYEE HEALTH & INS FUND		704,475	696,728	792,608	678,496	768,127	-3.09%	795,608

JUSTIFICATION SHEET			FISCAL YEAR 2023-24	
FUND: 7100				
ORG: 8000				
			DEPT REQ	MANAGER SUBMITTED
88594	Transfers to Fund Balance			24,613
	Total Budget		0	24,613

REVENUE SHEET			FISCAL YEAR 2023-24	
FUND: 7100				
ORG: 9999				
			DEPT REQ	MANAGER SUBMITTED
53831	Investment Earnings		3,000	3,000
53991	Fund Balance Appropriated		90,332	0
58703	Shared Services Reimb-Emp Health & Ins Fund	PROVIDED BY FINANCE	674,795	792,608
TOTAL EMPLOYEE HEALTH & INS FUND			768,127	795,608

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FUND: Health Self Insurance Fund 7120
 ORG: Health Self Insurance 4145
 PROGRAM: General Government 100

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
73250	Postage			1,000	1,000	1,000	0.00%	1,000
73941	Contract Services-Self Insur Admin Fees BCBS	609,564	627,431	697,800	648,989	850,100	21.83%	850,100
73942	Contract Services-Teladoc	11,564	9,691	20,100	18,665	19,300	-3.98%	19,300
73943	Contract Services-Compass- Now Smartshopper	20,935	19,340	9,500	9,500	9,100	-4.21%	9,100
73944	Self Insur-Disease Management Fees	9,246	368,631	0	0	0	~	0
73945	Self Insur-Stop Loss Costs	(211)	0			0	~	0
73946	Self Insur-Claims	1,983,253	1,923,514	2,105,000	2,172,952	2,121,000	0.76%	2,121,000
73947	Contract Services-COBRA	3,833	2,034	2,100	2,067	1,900	-9.52%	1,900
73948	Self Insur-RX Rebates	(38,627)	(120,337)	(106,000)	(150,000)	(193,000)	82.08%	(193,000)
73949	Run-Out Costs					0	~	0
74921	Medical Reimbursement	(5,913)	0			0	~	0
Total Budget		2,593,645	2,830,304	2,729,500	2,703,174	2,809,400	2.93%	2,809,400

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 7120

ORG: 4145

			DEPT REQ	MANAGER SUBMITTED
73250	Postage	Postage for mailings mandated by ACA as well as being a self-insured program at .55/piece.	1,000	1,000
73941	Contract Services-Self Insur Admin Fees BCBS	Contract allowing use of BCBS network and use of TPA for assistance in management of BCBS network and program.	850,100	850,100
73942	Contract Services-Teladoc	Estimated based upon number of employee eligible for participation. Allows for services from approved Drs. Without having to visit office. Usage should reduce inappropriate use of ER and of Urgent Care facilities.	19,300	19,300
73943	Contract Services-Compass-Now Smartshopper	Contract with Alight . Cost is \$5.00 per employee allowing for review of medical bills to ensure not overcharged nor being charged more than out of pocket. Allows for comparison shopping for procedures, medications, etc.	9,100	9,100
73944	Self Insur-Disease Management Fees	Allocations of program expenses for Biometric Screening and implementation of specific disease management. 3-year contract ending with FY23-24 with Targetcare. Entire contract paid in FY22	0	0
73946	Self Insur-Claims	Budgeted Total (Admin Fees+Net Paid Claims+Reserves)	2,121,000	2,121,000
73947	Contract Services-COBRA	Contract for offering COBRA benefits to employees leaving the City's programs. Flores and Associates fee	1,900	1,900
73948	Self Insur-RX Rebates	Projected RX Rebates and BCBS Retention Credit	(193,000)	(193,000)
74921	Medical Reimbursement	Average based on previous year rates of new information for predictions.		
Total Budget			2,809,400	2,809,400

FUND: Health Self Insurance Fund 7120
 ORG: Transfers 8000
 PROGRAM: Transfers 850

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
88594	Transfers to Fund Balance	-	-	512,572	512,572	722,900	41%	872,900
	Total Budget	-	-	512,572	512,572	722,900	41%	872,900

FUND: Health Self Insurance Fund 7120
 ORG: Non Departmental 9999
 PROGRAM: Non Departmental 999

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 23-24 Dept Request	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
53831	Investment Earnings	729	1,050	1,000	1,733	1,300	30.00%	1,300
54001	Health Insurance Premiums Collected	2,687,116	2,458,293	2,961,072	2,431,253	3,300,000	11.45%	3,450,000
54002	Health Insurance Premiums Collected-Retirees	335,733	290,616	280,000	259,262	231,000	-17.50%	231,000
58706	Shared ServicesReimb-Health Self Insurance Fund	117,486	117,644	-	-	0	~	0
TOTAL EMPLOYEE HEALTH & INS FUND		3,141,063	2,867,603	3,242,072	2,692,248	3,532,300	8.95%	3,682,300

JUSTIFICATION SHEET			FISCAL YEAR 2023-24	
FUND: 7120				
ORG: 8000				
			DEPT REQ	MANAGER SUBMITTED
88594	Transfers to Fund Balance		722,900	872,900
Total Budget			722,900	872,900

REVENUE SHEET			FISCAL YEAR 2023-24	
FUND: 7120				
ORG: 9999				
			DEPT REQ	MANAGER SUBMITTED
53831	Investment Earnings	Estimate	1,300	1,300
54001	Health Insurance Premiums Collected	Annual premiums calculated per ORG	3,300,000	3,450,000
54002	Health Ins Prem Collected-Retirees	Estimated collections from Retirees	231,000	231,000
TOTAL EMPLOYEE HEALTH & INS FUND			3,532,300	3,682,300

FUND: Fleet Maintenance Fund 7140
 ORG: Fleet Maintenance Operations 4251
 PROGRAM: Highways and Streets 300

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
61210	Salaries - Regular	328,260	251,551	351,215	324,830	361,757	3.00%	370,753
61220	Salaries - Overtime	5,844	5,777	5,500	6,500	6,000	9.09%	6,150
61230	Salaries - Vacation Payout/Other	2,695	2,753	8,700	-	3,400	-60.92%	3,485
61240	Salaries - Standby	139	77	300	294	300	0.00%	308
61252	Clothing Allowances	1,477	1,383	4,000	3,951	4,000	0.00%	4,000
61270	Salaries - Longevity	5,857	5,788	5,458	5,439	5,613	2.85%	5,754
Total Personal Services		344,272	267,329	375,173	341,013	381,071	1.57%	390,449
61810	Social Security Contribution	25,700	19,970	28,800	25,616	29,200	1.39%	29,900
61820	Retirement Contribution	35,282	30,715	45,200	40,494	45,900	1.55%	49,900
61825	Supplemental RET. (401K)	5,036	3,882	5,600	4,992	5,700	1.79%	5,800
61830	Group Insurance Contribution	69,150	46,968	76,464	62,833	74,520	-2.54%	79,380
61832	Group Term Insurance	1,360	997	1,800	1,051	1,900	5.56%	1,900
61853	Workers Compensation Premiums	1,800	1,800	2,996	4,000	2,996	0.00%	3,100
61870	Allowances	300	-	800	800	400	-50.00%	400
61871	Wellness Benefit	3,575	2,475	4,320	2,010	4,320	0.00%	4,320
61873	Allowance-Cell Phone Reimbursement	-	-	-	-	384	~	384
Total Fringe Benefits		142,202	106,808	165,980	141,796	165,320	-0.40%	175,084
72110	Janitorial Supplies	-	-	500	200	500	0.00%	500
72200	Small Tools & Hand Supplies	4,940	2,435	7,000	5,000	7,000	0.00%	7,000
72300	Safety & Uniforms	1,120	607	1,700	1,666	2,900	70.59%	2,900
72320	Audio-Visual Library Supplies	30	-	200	200	200	0.00%	200
72350	Medications & Bandages	165	253	300	338	300	0.00%	300
72990	Miscellaneous	4,203	4,534	5,500	4,590	5,500	0.00%	5,500
73110	Meetings & Travel	99	174	1,000	500	1,000	0.00%	1,000
73200	Telephone Service	-	-	-	-	100	~	100

FUND: Fleet Maintenance Fund 7140
 ORG: Fleet Maintenance Operations 4251
 PROGRAM: Highways and Streets 300

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
73520	Equipment Repair/Maintenance	1,490	10,172	7,300	6,590	8,300	13.70%	8,300
73950	Training & Employee Development	564	215	4,300	1,600	3,840	-10.70%	3,840
74140	Rent of Uniforms	2,649	2,552	3,500	3,452	3,600	2.86%	3,600
74400	Service & Maintenance Contracts	8,385	7,625	8,900	8,817	9,100	2.25%	9,100
74500	Insurance	3,512	3,512	3,758	3,758	3,758	0.00%	3,758
74520	Vehicle Insurance	2,200	2,200	2,354	2,354	2,354	0.00%	2,354
74810	Fleet Maintenance Charges	2,615	823	5,000	4,488	5,000	0.00%	5,000
74820	Fleet Fuel Charges	1,237	1,079	1,900	1,701	2,600	36.84%	2,600
79781	Fleet Maint. Inventory Purchases	135,596	91,761	85,000	137,965	85,000	0.00%	85,000
Total Operating Expenses		168,806	127,941	138,212	183,219	141,052	2.05%	141,052
75200	Capital Outlay - Data Processing	-	-	1,800	1,797	0	-100.00%	0
75990	Capital Outlay-Other	-	-	-	-	13,100	~	13,100
Total Capital Outlay		-	-	1,800	1,797	13,100	627.78%	13,100
Total Budget		655,280	502,077	681,165	667,826	700,543	2.84%	719,685

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 7140

ORG: 4251

			DEPT REQ	MANAGER SUBMITTED
61210	Salaries - Regular	Salaries for 9 employees plus HTH.	361,757	370,753
61220	Salaries - Overtime	Based on historical expenditures.	6,000	6,150
61230	Salaries - Vacation Payout/Other	Possible retirement J. Simmons	3,400	3,485
61240	Salaries - Standby	Based on historical expenditures.	300	308
61252	Clothing Allowances	To replace broken or worn-out tools and to help with cost of buying new tools for updated vehicles and equipment. Hand tools are not supplied by the City.	4,000	4,000
61260	Salaries-Temp/Part-time			
61270	Salaries - Longevity	Compensation in recognition of tenure (see salary sheet).	5,613	5,754
Total Personal Services			381,071	390,449
61810	Social Security Contribution	sum of accounts 61210 through 61290 times Social Security Rate	29,200	29,900
61820	Retirement Contribution	sum of accounts 61210 through 61251 and 61270 times LGERS rate	45,900	49,900
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate	5,700	5,800
61830	Group Insurance Contribution	multiply the number of full time employees by group insurance rate for 12 months	74,520	79,380
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12	1,900	1,900
61853	Workers Compensation Premiums	Sum of Salaries-Regular and Salaries Temp/PartTime per \$100 of Salary times WC rate	2,996	3,100
61870	Allowances	Possible retirement J. Simmons	400	400
61871	Wellness Benefit	\$480 x 9 employees= \$4,320	4,320	4,320
61873	Allowance-Cell Phone Reimbursement	Cell phone for J. Parker (Mechanic Supervisor) \$32 x 12	384	384
Total Fringe Benefits			165,320	175,084
72110	Janitorial Supplies	Floor cleaning supplies, Oil Dri, etc	500	500

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 7140

ORG: 4251

			DEPT REQ	MANAGER SUBMITTED
72200	Small Tools & Hand Supplies	Purchase of specialized small tools, tire equipment, hoses, reels, jacks and stands	7,000	7,000
72300	Safety & Uniforms	See Justification Summary	2,900	2,900
72320	Audio-Visual Library Supplies	Fleet instruction manuals, CD's & DVD's	200	200
72350	Medications & Bandages	Replacement of First-Aid kit supplies	300	300
72990	Miscellaneous	See Justification Summary	5,500	5,500
73110	Meetings & Travel	Meals and Travel Expenses for Training	1,000	1,000
73200	Telephone Service	BASED ON PREVIOUS YEAR/ PER MIS	100	100
73520	Equipment Repair/Maintenance	See Justification Summary	8,300	8,300
73950	Training & Employee Development	See Justification Summary	3,840	3,840
74140	Rent of Uniforms	See Justification Summary	3,600	3,600
74400	Service & Maintenance Contracts	See Justification Summary	9,100	9,100
74500	Insurance	BASED ON PREVIOUS BUDGET/TO BE PROVIDED BY HR	3,758	3,758
74520	Vehicle Insurance	BASED ON PREVIOUS BUDGET/TO BE PROVIDED BY HR	2,354	2,354
74810	Fleet Maintenance Charges	Repair cost of vehicles assigned to Fleet Maintenance	5,000	5,000
74820	Fleet Fuel Charges	800 gallons x \$2.48 = \$2,520	2,600	2,600
79781	Fleet Maint. Inventory Purchases	Based on FY adopted = \$85,000; will be confirmed by Finance.	85,000	85,000
	Total Operating Expenses		141,052	141,052
75990	Capital Outlay-Other	Replace current tire changer not made for alloy/aluminum wheels or wheels smaller than 10"	13,100	13,100
	Total Capital Outlay		13,100	13,100
	Total Budget		700,543	719,685

JUSTIFICATION SUPPORTING SCHEDULES

FISCAL YEAR 2023-24

FUND: 7140

ORG: 4251

ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED
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72300	Safety & Uniforms		
	Safety shoes (8 x \$125) = \$1,000	\$ 1,000.00	\$ 1,000.00
	AED	\$ 1,500.00	\$ 1,500.00
	Other safety related items	\$ 400.00	\$ 400.00
	Safety incentive budgeted in PS Admin 6900-7301		
Total 72300	Safety & Uniforms	\$ 2,900.00	\$ 2,900.00

72990	Miscellaneous		
	Noble Oil (collection of used oil filters and fluids: motor oil, hydraulic oil, anti-freeze)	\$ 800.00	\$ 800.00
	Airgas (tank and welding supplies)	\$ 3,200.00	\$ 3,200.00
	DMV stickers	\$ 1,500.00	\$ 1,500.00
Total 72990	Miscellaneous	\$ 5,500.00	\$ 5,500.00

73520	Equipment Repair/Maintenance		
	Annual lift inspections and repairs	\$ 4,000.00	\$ 4,000.00
	Maintenance of bulk oil system, hoses, reels, tanks and pumps	\$ 3,500.00	\$ 3,500.00
	DMV inspection machine repairs	\$ 800.00	\$ 800.00
Total 73520	Equipment Repair/Maintenance	\$ 8,300.00	\$ 8,300.00

ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED
73950	Training & Employee Development		
	CDL license renewal (2 x \$120)	\$ 240.00	\$ 240.00
	ASE certification tests and registration for 2 employees	\$ 700.00	\$ 700.00
	Training for new updates and technology	\$ 1,500.00	\$ 1,500.00
	Certification and Training at LCC (State Inspection & License)	\$ 100.00	\$ 100.00
	CDL Class training 2 employees (2 x \$200) + permit & license (2 x \$200)	\$ 800.00	\$ 800.00
	Administrative Career Development	\$ 500.00	\$ 500.00
Total 73950	Training & Employee Development	\$ 3,840.00	\$ 3,840.00

74140	Rent of Uniforms		
	Uniforms for mechanics and service attendant (8 employees x \$5.61 = \$44.88 x 52 weeks = \$2333.76 plus \$3 energy surcharge x 52 weeks = \$156)	\$ 2,500.00	\$ 2,500.00
	Shop rags	\$ 700.00	\$ 700.00
	Other unexpected needs to operate the shop	\$ 400.00	\$ 400.00
Total 74140	Rent of Uniforms	\$ 3,600.00	\$ 3,600.00

74400	Service & Maintenance Contracts		
	Lease of copier based off previous year	\$ 200.00	\$ 200.00
	Collective Data	\$ 4,000.00	\$ 4,000.00
	Mitchell on Demand (diagnostics for cars)	\$ 2,600.00	\$ 2,600.00
	Navistar software (diagnostics for International trucks)	\$ 700.00	\$ 700.00
	Cummins Atlantic software (diagnostics for Cummins Engines)	\$ 800.00	\$ 800.00
	Unexpected diagnostic updates	\$ 800.00	\$ 800.00
Total 74400	Service & Maintenance Contracts	\$ 9,100.00	\$ 9,100.00

CAPITAL OUTLAY REQUESTS - UNIT PRICE OVER \$5000

FISCAL YEAR 2023-24

FUND: 7140
 ORG: 4251

75990 Capital Outlay-Other			Estim	Purchase	Maintenance Cost			Replacement Equipment						Replacement Cost	Manager Submitted
Equipment #	Year/ Make Model	Hours	Auction Proc	Cost	0.00	0.00	0.00								
								Replace current tire changer not made for alloy/aluminum wheels or wheels smaller than 10"						13,100.00	13,100.00
Total			0.00	0.00	0.00	0.00	0.00							13,100.00	13,100.00

FUND: Fleet Maintenance Fund 7140
 ORG: Transfers 8000
 PROGRAM: Transfers 850

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 23-24 Dept Request	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
88706	Shared Services Cost-Health Insurance Fund (7120)	3,531	3,526	-	-	0	0%	0
	Total Budget	3,531	3,526	0	0	0	0%	0

FUND: Fleet Maintenance Fund 7140
 ORG: Non Departmental 9999
 PROGRAM: Non Departmental 999

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 23-24 Dept Request	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
53750	F/M Sales - Labor	175,149	145,184	118,906	187,311	138,284	16%	143,301
53836	Sales of Surplus Property	-	1,200	-	-	0	0%	0
53840	Miscellaneous	170	83	-	1,746	0	0%	0
58705	Shared Services Reimb-Fleet Maint Fund	551,895	552,732	562,259	562,259	562,259	0%	576,385
	Total Budget	727,214	699,199	681,165	751,316	700,543	3%	719,686

JUSTIFICATION SHEET		FISCAL YEAR 2023-24	
FUND: 7140			
ORG: 8000			
		DEPT REQ	MANAGER SUBMITTED
Total Budget		0	0

JUSTIFICATION SHEET		FISCAL YEAR 2023-24	
FUND: 7140			
ORG: 9999			
		DEPT REQ	MANAGER SUBMITTED
53750	F/M Sales - Labor	138,284	143,301
58705	Shared Services Reimb-Fleet Maint Fund	562,259	576,385
	BASED ON PREVIOUS YEAR		
TOTAL FLEET MAINTENANCE FUND		700,543	719,686

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FUND: Fuel Inventory Fund 7150
 ORG: Warehouse Operations 4133
 PROGRAM: General Government 100

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 23-24 DEPT REQUEST	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
73520	Equipment Repair/ Maintenance	10,668	7,855	16,900	7,723	16,900	0.00%	16,900
79780	Fuel Purchased	384,430	638,817	616,000	616,000	715,110	16.09%	715,110
Total Budget		395,098	646,672	632,900	623,723	732,010	15.66%	732,010

JUSTIFICATION SHEET**FISCAL YEAR 2023-24****FUND: 7150****ORG: 4133**

			DEPT REQ	MANAGER SUBMITTED
73520	Equipment Repair/ Maintenance	REPAIRS, MAINTENANCE, PERMITS, INSPECTIONS	16,900.00	16,900.00
79780	Fuel Purchased	Estimate based on prior year fuel needs and estimated cost per gallon	715,110.00	715,110.00
Total Budget			732,010.00	732,010.00

FUND: Fuel Inventory Fund 7150
 ORG: Transfers 8000
 PROGRAM: Transfers 850

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
88594	Transfers to Fund Balance	0	0	12,000	12,000	12,000	0.00%	12,000
Total Budget		0	0	12,000	12,000	12,000	0.00%	12,000

FUND: Fuel Inventory Fund 7150
 ORG: Non Departmental 9999
 PROGRAM: Non Departmental 999

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 23-24 Dept Request	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
53780	Inventory Charges-Fuel Sales	445,995	572,311	644,900	644,900	744,010	15.37%	744,010
Total Budget		445,995	572,311	644,900	644,900	744,010	15.37%	744,010

JUSTIFICATION SHEET			FISCAL YEAR 2023-24	
FUND: 7150				
ORG: 8000				
			DEPT REQ	MANAGER SUBMITTED
88594	Transfers to Fund Balance	FUEL SALES BUDGET LESS 4133 EXPENSE BUDGET	12,000	12,000
Total Budget			12,000	12,000

REVENUE JUSTIFICATION SHEET				
FUND: 7150				
ORG: 9999				
			DEPT REQ	MANAGER SUBMITTED
53780	Inventory Charges-Fuel Sales	Per FY Fleet Fuel Charges budgeted per Orgs	744,010	744,010
Total Budget			744,010	744,010

FUND: Facilities & Property Management Fund 7200
 ORG: City Hall Maintenance 4260
 PROGRAM: Engineering & Buildings 650

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
72360	Horticulture/Landscaping Supplies	117	-	1,000	1,000	1,000	0.00%	1,000
72400	Maintenance & Repair Supplies	555	13	1,000	939	1,000	0.00%	1,000
72420	Building Supplies	400	182	1,000	1,000	1,000	0.00%	1,000
73300	Electric Expenses City	62,297	62,180	68,000	65,272	68,000	0.00%	68,000
73330	Natural Gas Expense	4,119	5,944	4,800	4,785	4,800	0.00%	4,800
73340	Water & Sewer Expense	2,670	2,614	3,800	3,358	3,800	0.00%	3,800
73350	Refuse Expense	5,852	5,489	6,000	5,895	6,000	0.00%	6,000
73370	Stormwater Expense	2,214	2,160	2,600	2,180	2,600	0.00%	2,600
73510	Building Repair Maintenance	24,950	12,527	10,700	10,695	10,700	0.00%	10,700
73520	Equipment Repair/Maintenance	31	95	1,500	1,500	1,500	0.00%	1,500
73522	Cleanup Kinston Campaign	3,620	5,000	5,000	5,001	5,000	0.00%	5,000
73610	Plant Repair/Maintenance	9,399	6,993	10,700	10,638	10,700	0.00%	10,700
74400	Service & Maintenance Contracts	50,809	54,503	57,700	57,700	59,700	3.47%	59,700
Total Operating Expenses		167,032	157,700	173,800	169,963	175,800	1.15%	175,800
75800	Capital Outlay-Building Improvement	-	13,951	45,000	45,000	45,000	0.00%	45,000
Total Capital Outlay		-	13,951	45,000	45,000	45,000	0.00%	45,000
Total Budget		167,032	171,651	218,800	214,963	220,800	0.91%	220,800

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 7200

ORG: 4260

			DEPT REQ	MANAGER SUBMITTED
72360	Horticulture/Landscaping Supplies	Flower bed / landscaping maintenance and improvements	1,000	1,000
72400	Maintenance & Repair Supplies	Supplies for unscheduled repairs and maintenance	1,000	1,000
72420	Building Supplies	Purchase of minor maintenance supplies (i.e., light bulbs, locks, paint, etc.)	1,000	1,000
73300	Electric Expenses City	Electric expense for building and parking lot lighting (4 accounts)	68,000	68,000
73330	Natural Gas Expense	Gas service for HVAC boiler	4,800	4,800
73340	Water & Sewer Expense	Water / sewer utility charges for building (4 accounts)	3,800	3,800
73350	Refuse Expense	Garbage service	6,000	6,000
73370	Stormwater Expense	Stormwater utility charges for City Hall property and City Hall parking lots	2,600	2,600
73510	Building Repair Maintenance	General repairs and maintenance by contractors and staff	10,700	10,700
73520	Equipment Repair/Maintenance	Repairs for small equipment not performed by contractors	1,500	1,500
73522	Cleanup Kinston Campaign	Cleanup Kinston Campaign / landfill fees for unexpected clean up expenses in the City	5,000	5,000
73610	Plant Repair/Maintenance	Unscheduled major repairs for HVAC systems	10,700	10,700
74400	Service & Maintenance Contracts	See Justification Schedule	59,700	59,700
Total Operating Expenses			175,800	175,800
75800	Capital Outlay-Building Improvement	Front of City Hall and Independence Street side of City Hall Landscaping \$15,000; ADA Bathroom/ramp for compliance \$30,000.	45,000	45,000
Total Capital Outlay			45,000	45,000
Total Budget			220,800	220,800

JUSTIFICATION SUPPORTING SCHEDULES		FISCAL YEAR 2023-24	
FUND: 7200			
ORG: 4260			
ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

74400	Service & Maintenance Contracts		
	Janitorial services and floor strip / wax	\$ 42,000	\$ 42,000
	Pest control	\$ 600	\$ 600
	Elevator inspections (includes annual no load and hydraulic tests)	\$ 5,500	\$ 5,500
	Grounds maintenance	\$ 5,000	\$ 5,000
	HVAC service for main unit	\$ 6,000	\$ 6,000
	Fire extinguisher inspections	\$ 400	\$ 400
	Rug service for floor mats and runners	\$ 200	\$ 200
Total 74400	Service & Maintenance Contracts	\$ 59,700	\$ 59,700

FUND: 7200
 ORG: 4260

75400 CAPITAL OUTLAY - MOTOR VEHICLES															
Vehicle #	Retiring Vehicle Year/ Make Model	Mileage	Estim	Purchase	Maintenance Cost			Replacement Vehicle Year/Make Model	Dealer Replacement Cost	GVW 26,000 LBS OR GREATER (YES/NO)	ROAD TAX	TAGS (\$6.00)	APPLICABLE UPFIT COST OTHER VENDOR	TOTAL REPLACEMENT COST	Manager Submitted
			Auction Proc	Cost	FY 20-21	FY 21-22	FY 22-23								
											0.00			0.00	
											0.00			0.00	
											0.00			0.00	
											0.00			0.00	
											0.00			0.00	
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											0.00			0.00	
											0.00			0.00	
											0.00			0.00	
											0.00			0.00	
Total			0.00	0.00	0.00	0.00	0.00							0.00	0.00

75800 Capital Outlay-Building Improvement												
Equipment #	Retiring Equipment Year/ Make Model	Hours	Estim	Purchase	Maintenance Cost			Replacement Equipment	Replacement Cost	Manager Submitted		
			Auction Proc	Cost	FY 20-21	FY 21-22	FY 22-23					
								Front of City Hall and Independence Street side of City Hall Landscaping \$15,000;	15,000.00	15,000.00		
								ADA Bathroom/ramp for compliance \$30,000.	30,000.00	30,000.00		
Total			0.00	0.00	0.00	0.00	0.00		45,000.00	45,000.00		

FUND: Facilities & Property Management Fund 7200
 ORG: Other Miscellaneous Properties 4262
 PROGRAM: Engineering & Buildings 650

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
73200	Telephone Service	1,924	1,987	2,100	1,824	2,100	0.00%	2,100
73300	Electric Expenses City	3,177	5,539	6,000	5,692	6,000	0.00%	6,000
73330	Natural Gas Expense	2,359	3,924	2,500	2,847	2,500	0.00%	2,500
73340	Water & Sewer Expense	750	847	2,100	1,485	2,100	0.00%	2,100
73350	Refuse Expense	573	573	600	586	600	0.00%	600
73370	Stormwater Expenses	6,332	6,444	6,600	6,534	6,600	0.00%	6,600
73510	Building Repair Maintenance	11,200	445	1,000	1,367	1,000	0.00%	1,000
73520	Equipment Repair/Maintenance	-	168	-	-	0	~	0
73540	Grounds Repair/Maintenance	872	2,019	7,600	6,455	7,600	0.00%	7,600
73542	Maintenance at GATE	11,291	10,711	13,500	11,595	13,500	0.00%	13,500
74400	Service & Maintenance Contracts	45,815	49,998	80,020	80,007	65,000	-18.77%	65,000
74810	Fleet Maintenance Charges	4,324	2,398	5,000	4,979	5,000	0.00%	5,000
74820	Fleet Fuel Charges	362	12	1,200	200	1,000	-16.67%	1,000
Total Operating Expenses		88,980	85,064	128,220	123,572	113,000	-11.87%	113,000
Total Capital Outlay		-	-	-	-	0	~	0
Total Budget		88,980	85,064	128,220	123,572	113,000	-11.87%	113,000

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 7200

ORG: 4262

			DEPT REQ	MANAGER SUBMITTED
73200	Telephone Service	The GATE - based on historical usage	2,100	2,100
73300	Electric Expenses City	The GATE - based on historical usage	6,000	6,000
73330	Natural Gas Expense	The GATE - based on historical usage	2,500	2,500
73340	Water & Sewer Expense	The GATE - based on historical usage	2,100	2,100
73350	Refuse Expense	The GATE - based on historical usage	600	600
73370	Stormwater Expenses	Stormwater utility fees for the GATE and public parking lots	6,600	6,600
73510	Building Repair Maintenance	General building repairs at the GATE	1,000	1,000
73540	Grounds Repair/Maintenance	Mowing / maintenance of vacant city properties	7,600	7,600
73542	Maintenance at GATE	See Justification Schedule	13,500	13,500
74400	Service & Maintenance Contracts	See Justification Schedule	65,000	65,000
74810	Fleet Maintenance Charges	Maintenance of mowing equipment	5,000	5,000
74820	Fleet Fuel Charges	400 gallons @ 2.48 of gasoline for mowing equipment	1,000	1,000
Total Operating Expenses			113,000	113,000
Total Capital Outlay			0	0
Total Budget			113,000	113,000

JUSTIFICATION SUPPORTING SCHEDULES		FISCAL YEAR 2023-24	
FUND: 7200			
ORG: 4262			
ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

73542	Maintenance at GATE		
	Janitorial Services	\$ 10,900	\$ 10,900
	Pest Control	\$ 360	\$ 360
	Security Monitoring	\$ 200	\$ 200
	Fire Alarms Service	\$ 330	\$ 330
	HVAC / Plumbing, etc., contract repairs	\$ 1,710	\$ 1,710
Total 73542	Maintenance at GATE	\$ 13,500	\$ 13,500

74400	Service & Maintenance Contracts		
	Mowing contract for city entranceways (Glen Raven)	\$ 50,000	\$ 50,000
	Additional mowing / landscape maintenance at new Queen St / Hwy 70 entrance	\$ 15,000	\$ 15,000
Total 74400	Service & Maintenance Contracts	\$ 65,000	\$ 65,000

FUND: Facilities & Property Management Fund 7200
 ORG: Public Services Complex 7204
 PROGRAM: Engineering & Buildings 650

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
72360	Horticulture & Landscaping Supplies	-	60	1,000	1,000	1,000	0.00%	1,000
73300	Electric Expenses/City	52,047	50,088	65,000	47,356	50,000	-23.08%	50,000
73330	Natural Gas Expense	8,016	9,424	9,000	8,988	10,000	11.11%	10,000
73340	Water & Sewer Expense	9,462	11,729	8,500	9,448	11,000	29.41%	11,000
73350	Refuse Expense	5,217	5,217	5,300	5,219	5,300	0.00%	5,300
73370	Stormwater Expense	486	486	500	486	500	0.00%	500
73510	Building Repair/Maintenance	7,070	7,580	10,000	9,990	10,000	0.00%	10,000
73520	Equipment Repair/Maintenance	1,282	2,232	2,400	2,400	4,400	83.33%	4,400
73610	Plant Repair/Maintenance/HVAC	9,718	7,533	10,000	9,972	10,000	0.00%	10,000
74400	Service & Maintenance Contracts	47,791	50,430	52,900	52,900	54,214	2.48%	54,214
74990	Miscellaneous	223	-	1,400	1,400	0	-100.00%	0
Total Operating Expenses		141,312	144,780	166,000	149,160	156,414	-5.77%	156,414
75500	Capital Outlay-Other Equipment	-	-	-	-	7,000	~	7,000
75800	Capital Outlay-Building Improvement	-	30,362	63,365	63,000	0	-100.00%	0
Total Capital Outlay		-	30,362	63,365	63,000	7,000	-88.95%	7,000
Total Budget		141,312	175,142	229,365	212,160	163,414	-28.75%	163,414

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 7200

ORG: 7204

			DEPT REQ	MANAGER SUBMITTED
72360	Horticulture & Landscaping Supplies	Flower bed / landscaping maintenance and improvements	1,000	1,000
73300	Electric Expenses/City	Electric expense for building and parking lot lighting (4 accounts)	50,000	50,000
73330	Natural Gas Expense	Propane service for gas heater in Fleet Maintenance	10,000	10,000
73340	Water & Sewer Expense	Deep Run water bills and City sewer charges	11,000	11,000
73350	Refuse Expense	Dumpster service	5,300	5,300
73370	Stormwater Expense	Stormwater utility charges	500	500
73510	Building Repair/Maintenance	General repairs and maintenance by contractors and staff	10,000	10,000
73520	Equipment Repair/Maintenance	See Justification Schedule	4,400	4,400
73610	Plant Repair/Maintenance/HVAC	HVAC and gas heater repairs	10,000	10,000
74400	Service & Maintenance Contracts	See Justification Schedule	54,214	54,214
74990	Miscellaneous	See Justification Schedule	0	0
Total Operating Expenses			156,414	156,414
75500	Capital Outlay-Other Equipment	Replace Hoshizaki KM-650MAH with 700lb Ice Machine (15+yrs old) with 2023 equivalent Ice Machine	7,000	7,000
Total Capital Outlay			7,000	7,000
Total Budget			163,414	163,414

JUSTIFICATION SUPPORTING SCHEDULES		FISCAL YEAR 2023-24	
FUND:	7200		
ORG:	7204		
ACCOUNT	DESCRIPTION	DEPT REQ	MANAGER SUBMITTED

73520	Equipment Repair/Maintenance		
	Fuel island permits	\$ 400	\$ 400
	Pressure washer repairs	\$ 2,000	\$ 2,000
	Ice machine repairs	\$ 2,000	\$ 2,000
Total 73520	Equipment Repair/Maintenance	\$ 4,400	\$ 4,400

74400	Service & Maintenance Contracts		
	Janitorial services	\$ 39,194	\$ 39,194
	Lawn maintenance	\$ 9,600	\$ 9,600
	Fire extinguisher inspections	\$ 1,000	\$ 1,000
	Fire sprinkler inspections	\$ 2,000	\$ 2,000
	Security system monitoring	\$ 300	\$ 300
	NPDES stormwater sampling	\$ 800	\$ 800
	Pest control	\$ 1,320	\$ 1,320
Total 74400	Service & Maintenance Contracts	\$ 54,214	\$ 54,214

CAPITAL OUTLAY REQUESTS - UNIT PRICE OVER \$5000

FISCAL YEAR 2023-24

FUND: 7200
 ORG: 7204

75400 Capital Outlay - Vehicle			Estim	Purchase	Maintenance Cost			Replacement Vehicle Year/Make Model	Dealer Replacement Cost	GVW 26,000 LBS OR GREATER (YES/NO)	ROAD TAX	TAGS (\$6.00)	APPLICABLE UPFIT COST OTHER VENDOR	TOTAL REPLACEMENT COST	Manager Submitted
Vehicle #	Retiring Vehicle Year/ Make Model	Mileage	Auction Proc	Cost	FY 20-21	FY 21-22	FY 22-23								
											0.00			0.00	
											0.00			0.00	
											0.00			0.00	
											0.00			0.00	
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											0.00			0.00	
											0.00			0.00	
											0.00			0.00	
											0.00			0.00	
Total			0.00	0.00	0.00	0.00	0.00							0.00	0.00

75500 Capital Outlay-Other Equipment			Estim	Purchase	Maintenance Cost			Replacement Equipment	Replacement Cost	Manager Submitted
Equipment #	Retiring Equipment Year/ Make Model	Hours	Auction Proc	Cost	FY 20-21	FY 21-22	FY 22-23			
								Replace Hoshizaki KM-650MAH with 700lb Ice Machine (15+yrs old) with 2023 equivalent Ice Machine	7,000.00	7,000.00
Total			0.00	0.00	0.00	0.00	0.00		7,000.00	7,000.00

FUND: Facilities & Property Management Fund 7200
 ORG: Transfers 8000
 PROGRAM: Transfers 850

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 23-24 Dept Request	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
88594	Transfers to Fund Balance	-	-	84,900	67,640	0	-100.00%	80,571
88594	Transfers to Capital Projects	-	164,000	-	-	0		0
Total Budget		0	164,000	84,900	67,640	0	-100.00%	80,571

FUND: Facilities & Property Management Fund 7200
 ORG: Non Departmental 9999
 PROGRAM: Non Departmental 999

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 23-24 Dept Request	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
53831	Investment Earnings	615	1,050	900	1,335	1,400	55.56%	1,400
53836	Sale of Surplus Property	51	-	-	-	0	~	0
53991	Fund Balance Appropriated	-	-	43,385	-	0	-100.00%	0
58702	Shared Services Reimb-Facil & PM Fd	548,000	506,600	617,000	617,000	495,814	-19.64%	576,385
TOTAL Budget		548,666	507,650	661,285	618,335	497,214	-24.81%	577,785

JUSTIFICATION SHEET		FISCAL YEAR 2023-24	
FUND: 7200			
ORG: 8000			
		DEPT REQ	MANAGER SUBMITTED
88594	Transfers to Fund Balance	0	80,571
Total Budget		0	80,571

JUSTIFICATION SHEET		FISCAL YEAR 2023-24	
FUND: 7200			
ORG: 9999			
		DEPT REQ	MANAGER SUBMITTED
53831	Investment Earnings	Based on estimated FY22/23 EOY.	1,400
58702	Shared Services Reimb-Facil & PM Fd	Funds needed to cover budgeted expenses	495,814
TOTAL FACILITIES & PROP MGMT		497,214	577,785

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FUND: Temple Israel Perpetual Fund 8101
 ORG: Non Departmental 9999
 PROGRAM: Non Departmental 999

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	Estimated Year End June 30	FY 23-24 Dept Request	FY23 Adopted V. FY24 Request % Δ Incr/(Decr)	FY 23-24 Manager Submitted
53831 Investment Earnings	67	100	100	200	200	100.00%	200
53991 Fund Balance Appropriated	0	0	200	100	100	-50.00%	100
Total Budget	67	100	300	300	300	0.00%	300

FUND: Temple Israel Perpetual Fund 8101
 ORG: Transfers 8000
 PROGRAM: Transfers 850

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

OBJECT OF EXPENDITURE	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget as of 12/31	ESTIMATED YEAR END JUN 30	FY 23-24 Dept Request	FY22 Adopted V. FY23 Request % Δ Incr/(Decr)	FY 23-23 MANAGER SUBMITTED
88510 Transfers to General Fund	300	300	300	300	300	0.00%	300
Total Budget	300	300	300	300	300	0.00%	300

JUSTIFICATION SHEET**FISCAL YEAR 2023-24****FUND: 8101****ORG: 9999**

		DEPT REQ	MANAGER SUBMITTED
53831	Investment Earnings	200	200
53991	Fund Balance Appropriated	100	100
	Total Budget	300	300

JUSTIFICATION SHEET**FISCAL YEAR 2023-24****FUND: 8101****ORG: 8000**

		DEPT REQ	MANAGER SUBMITTED
88510	Transfers to General Fund	300	300
	Total Budget	300	300

Glossary

Accrual Accounting: A basis of accounting which revenues and expenses are recorded at the time they are incurred, instead of when cash is actually received or disbursed. All proprietary funds use the accrual basis of accounting.

Ad Valorem Taxes: A Latin term meaning “according to value” commonly used when referring to property taxes.

Amortization: The process of incrementally charging the cost of an asset to expense over its expected period of use. This shifts the asset from the balance sheet to the income statement. It reflects the consumption of an intangible asset over its useful life.

Appropriation: An authorization granted by the City Council to make expenditures and incur obligations for purposes specified in the Budget Ordinance.

Assessed Valuation: A value established by the Lenoir County Tax Assessor’s office for real and personal property to be used as a basis for levying property taxes.

Audit: The process of conducting an official financial examination of the accounts by an independent body.

Balanced Budget: When planned expenditures equal anticipated revenues. The North Carolina Local Government Budget and Fiscal Control Act requires the budget, which is submitted to the City Council, be balanced.

Bond: A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payment and repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds.

Budget: A plan of financial operation for the City which includes estimated revenues and expenditures for a specific fiscal year.

Budget Amendment: A procedure used by the City and City Council to revise a budget appropriation.

Budget Calendar: A schedule which outlines the process of budget preparation, adoption and administration.

Budget Document: The official document, representing a comprehensive financial program for a specific fiscal year which is prepared by the City staff and approved by the City Council. The document presents policies and various budgetary information which reflects decisions made by the City Council.

Budget Message: A general discussion of the budget which provides the City Council and the public with a general summary of the most important aspects of the budget, changes from previous fiscal years and the views and recommendations of the City Manager.

Budget Ordinance: A document adopted by the City Council which lists revenues by source, appropriations by department or fund and levies taxes for the coming fiscal year.

Capital Outlay: Items purchased by the City which have an expected life which exceeds one year and a unit cost exceeding \$500, such as vehicles, equipment and furniture.

Cash Accounting: Basis of accounting which recognizes revenues when a government receives cash and costs when it disburses cash.

Cash Management: Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investments, establishing and maintaining banking relationships.

Contingency: Account which funds are set aside for unforeseen emergency expenditures which may become necessary during the year, use of these funds must be approved by the City Council before they can be appropriated.

CDBG Fund: Community Development Block Grant – Grants received to develop Urban Communities by providing decent housing and suitable living environment, and expanding economic opportunities, primarily for low-and moderate- income people.

Debt Capacity: The amount of debt that can be repaid in a timely manner without forfeiting financial viability. Includes the determination of the appropriate limit to the amount of long-term debt that can remain outstanding at any point of time, as well as the amount of debt that can be incurred.

Debt Ratio: A financial ratio that indicates the percentage of assets that are financed via debt; the ratio of the total debt (current and long-term) and total assets (current, fixed and other).

Debt Service: An obligation by the City to pay the principal and interest of all bonds according to a pre-determined payment schedule.

Department: A distinct operating unit with the City, normally contained within one fund, that may or may not be subdivided into divisions.

Depreciation: A portion of the cost of a fixed asset, other than waste, charged as an expense during a particular period.

Delinquent Taxes: Taxes which remain unpaid on and after the due date on which a penalty for non-payment is attached.

Division: A specialized component of a department.

Encumbrance: The commitment of appropriated funds to purchase an item or service. To encumber funds to set aside or commit funds for future expenditures.

Enterprise Fund: The fund used to account for activities that are financed and operated in a manner similar to business enterprises and for which a fee for services or the availability for services are charged to completely or partially recover the expenses of the operation. Enterprise Funds typically include water and sewer and solid waste.

Estimated Revenue: The amount of projected revenue collected during the fiscal year. The amount of revenue appropriated is the amount approved by the City Council in the budget ordinance.

Expenditure: The cost of goods or services received by the City.

Fiscal Year: The time period which indicate the start and finish for recording financial transactions. The Fiscal Year for the City starts on July 1st and ends on June 30th.

Fixed Assets: Assets of a long-term character which are intended to be held or used, such as land, buildings, machinery, furniture and equipment.

Fund: A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance: The cash and investments which remain at the end of the fiscal year that can legally be appropriated to fund expenditures in the upcoming fiscal year. The Local Government Budget Fiscal and Control Act (LGBFCA) limits the amount of fund balance monies which may be appropriated in the next budget year.

General Fund: A Fund established to account for the resources used for the general operation of the City.

General Obligation Bonds: Debt instruments issued by the City which are backed by the full faith and credit of the issuing government.

Governmental Fund: Type of fund through which most governmental functions typically are financed and accounts for taxes, grants, and similar resources. Includes general, special revenue, capital projects, debt service, and permanent fund types. May be referred to as "source and use" funds.

Intergovernmental Revenue: Revenue received from another government for a specified purpose.

Long Term Debt: Debt with a maturity of more than one year after the date of issuance.

Maturities: The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

Modified Accrual Accounting: A basis of accounting in which expenditures are accrued by revenues that are accounted for on a cash basis. This accounting technique is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received or are "measureable" and "available for expenditure."

Millage Rate: A tax rate on property expressed in mills per dollar value of property. One mill equals \$1 per \$1,000 of assessed taxable property value.

Ordinance: A formal legislative enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, such as state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. Ordinarily, the statutes or charter will specify or imply those legislative actions that must be by ordinance and those that may be by resolution. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments, and service charges, universally require ordinances.

Permanent Fund: Accounts for resources that are legally restricted to the extent that only earnings, not principal, may be used for the benefit of the city or its citizenry.

Property Taxes (Ad Valorem): Taxes are paid by property owners in the City. These taxes are levied on both real and personal property according to the property's valuation and the tax rate.

Property Tax Rate: The rate at which real and personal property in the City is taxed in order to produce the necessary revenues to conduct vital governmental activities.

Proprietary Fund: Type of fund used to account for a government's ongoing organizations and activities which are similar to those often found in the private sector. Fund types include enterprise and internal service funds. May be referred to as "income-determining" funds.

Revenue: Income received from a variety of sources and used to finance government or enterprise operations.

Submitted Budget: The budget document made by the City Manager and presented to the City Council.

Tax Levy: The total amount of revenue to be raised by property (ad valorem taxes).

Working Capital: A measure of operational liquidity and assesses whether the government has the means available to cover its existing obligations in the short run. It can also be thought of as a budgetary buffer if there are fluctuations in cash flow.

Acronyms

ACA: Affordable Care Act - Make affordable health insurance available to more people.

ADA: Americans with Disability Act - stipulates what is required of public places to insure access to all.

AD&D: Accidental Death & Dismemberment- insurance policy that covers the unintentional death or dismemberment of the insured

APPA: American Public Power Association- an organization of Electric Power Staff and Companies

APWA: American Public Works Association - a trade and education group for public works professionals

ASSE: American Society of Safety Engineers- an organization of Engineers

BESS: Battery Energy Source System - It is basically a large battery system that can be included on your electric grid to manage load at peak demand similar to the generators we use, but larger.

BMPS: Best Management Practices - usually referred to regarding stormwater devices such as a place to hold runoff so it can be naturally treated before it runs to the rivers or streams. There are other methods; we have several examples at the PSC (Public Service Complex).

BOD: Biochemical Oxygen Demand - refers to the amount of oxygen required to destroy pollutants that may be in wastewater received. This is mostly from industrial customers. Customers who send us high BOD discharge pay a biannual fee in addition to their monthly sewer bills to cover the costs associated with its treatment.

CEU: Continuing Education Units - required for most certifications/license programs

EEOC: Equal Employment Opportunity Commission- a federal agency that was established via the Civil Rights Act of 1964 to administer and enforce civil rights laws against workplace discrimination.

GAAP: Generally Accepted Accounting Principles relate to accounting rules and uniform standards for financial reporting representing generally accepted practices and procedures of the accounting profession. G.M.P. provides a set of minimum standards and guidelines for financial accounting and reporting. Therefore, all GAAP basis Financial Statements are reasonably comparable, regardless of the legal jurisdiction or geographic location of the government.

HTH: Holiday Time and a Half- extra pay for employee who work on a holiday

IPMA-CP: International Personnel Management Association- Certified Professional- a level of certification for Human Resources

IVR: Interactive Voice Response - any system that can use voice to exchange data. Our pay by phone service is referred to as an IVR system

LGBFCA: Local Government Budget and Fiscal Control Act - governs all financial activities of local governments within the State of North Carolina.

MGD: Million Gallons Per Day - industry measurement used for large volumes of water and/or sewer processed

NCALGESO: North Carolina Association of Local Governmental Employee Safety Officials- a North Carolina chapter for Local Government safety professionals

NCDOT: North Carolina Department of Transportation

NCIPMA: North Carolina Association of Local Governmental Employee Safety Officials- a North Carolina chapter for Local Government safety professionals

NCPRIMA: North Carolina Public Risk Management Association- a North Carolina chapter of Risk Management professionals

NCRR: North Carolina Railroad

NPDES: National Pollutant Discharge Elimination System Permit - The City holds NPDES permits for both our wastewater and stormwater systems. The State issues permits to control the discharge into the rivers and streams. These permits set limits on the effluent we can discharge and remain compliant.

NRWASA: Neuse Regional Water and Sewer Authority – provides quality drinking water to Lenoir and Pitt counties.

PE/PLS: Professional Engineer or Professional Land Surveyor - license/continuing education renewals

PILOT: Payment in lieu of taxes - a contribution the electric system makes to the General Fund